



The Hon.
Andrew Thomson
Minister of Finance

2007-2008

Saskatchewan

Provincial Budget





SASKATCHEWAN

Estimates

For the Fiscal Year
Ending March 31
2008

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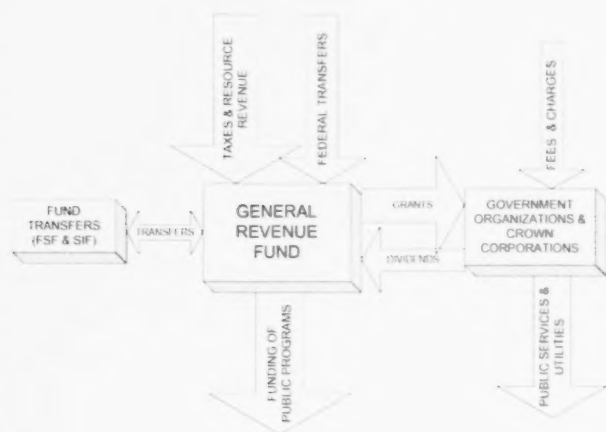
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Province of Saskatchewan 2007-08 Estimates

Introduction

The 2007-08 Estimates represent the Government's detailed financial plan for the General Revenue Fund (GRF) presented to the Legislative Assembly for the fiscal year commencing April 1, 2007, and ending March 31, 2008.

In accordance with *The Financial Administration Act, 1993*, the Estimates are prepared by the Minister of Finance and outline the estimated expenses, revenues, loans, and investments of the GRF and any other information as determined by Treasury Board.



Principles and Concepts

Legislative Control

A fundamental principle of parliamentary government is that the Legislative Assembly exercises ultimate control over public finances. Estimates of all departments go to the Committee of Finance but most are referred to one of four policy-field committees for review. The Estimates of the Legislative Assembly and its Officers are reviewed by the House Services Committee. Once these Committees have performed their review they recommend approval to the Legislative Assembly. The Legislative Assembly then passes an Appropriation Act to provide the recommended funding.

General Revenue Fund (GRF)

The General Revenue Fund is the central accounting entity where all public monies are deposited to and disbursed from,

as authorized by the Legislative Assembly. Exceptions to this principle must be authorized by law.

Fiscal Stabilization Fund (FSF)

Created in 2000, the Fiscal Stabilization Fund's purpose is to stabilize the financial position of the GRF, which in turn permits improved long-term fiscal planning by the Government.

Stabilization transfers between the GRF and the FSF are reflected in the Estimates and Public Accounts. Transfers from the GRF to the FSF are shown as an appropriation from the GRF. Stabilization transfers are determined by the Government based on the economic and fiscal environment during the year.

The balance of the FSF is invested in short and medium-term marketable securities.

Saskatchewan Infrastructure Fund (SIF)

Created in 2006, the Saskatchewan Infrastructure Fund's purpose is to provide money to support the provision and maintenance of infrastructure in Saskatchewan.

The GRF may set-aside resources in the SIF for future infrastructure requirements as determined by Government. When an appropriation is required for the infrastructure projects, the SIF provides a transfer to the GRF equal to the resources required. Currently, the Government has committed SIF funds for cultural and recreational facilities and for federal infrastructure transfers which cannot be utilized in the current year.

The balance of the SIF is invested in short and medium-term marketable securities.

Estimates

Each year, the Government presents a Budget to the Legislative Assembly. The detailed financial plan of the GRF that accompanies the Budget is called the Estimates.

The Estimates for executive government are reviewed by Treasury Board and approved by Cabinet. The Estimates for the legislative branch of government are reviewed and approved by the Board of Internal Economy except for the Provincial Auditor's Estimates which are approved by the Public Accounts Committee. These Estimates are presented by the Minister of Finance to the Legislative Assembly for final review and approval.

Program Budgeting

The Government's spending plan is organized to reflect the purpose of the spending: e.g., health care, education or highways. The approach of grouping expenditures by their intended purpose is the common practice by governments and is referred to as program budgeting.

The grouping of activities can be at various program levels. For example:

- Health
 - Provincial Health Services
 - Provincial Laboratory

Votes and Subvotes

The Estimates allocate funds to individual departments in Votes. Typically, departments receive one Vote for operating activities. Votes can also represent specific funding that will be transferred to a Crown organization such as Saskatchewan Research Council. Votes can also represent some segregation of funds for a specific purpose such as the Department of Highways and Transportation – Capital Vote.

Subvotes represent the funding that will be required by the major programs or functions within the Vote. Subvotes can also represent significant grant funding to third parties such as regional health authorities or school divisions.

Some subvotes may provide further breakdown of funding into aspects of the program, function or grant funding. These are referred to as allocations.

Gross Budgeting

The Estimates reflect the gross cost of programs. Any offsetting revenue attributable to these programs is not netted against the expense but is recorded as revenue. This practice is in keeping with the GRF concept and enhances legislative control. Exceptions to the gross budgeting principle are provided by legislation.

Net Budgeting

The Financial Administration Act, 1993 was changed in 2004 to allow a form of net budgeting for commercial activities subject to Cabinet approval. These activities are displayed on a gross basis in the Estimates but are netted when determining the voted appropriations required and the expense of the department. The Public Accounts will continue to account for these activities on a gross basis but

will distinguish between the expense of a department's public programs and the expense for commercial activity.

Shared Services

Some departments have legislation that permits them to provide services to other departments. Examples of these services are: legal services provided by the Department of Justice; administrative and accounting services provided by the Department of Finance; and, human resource services provided by the Public Service Commission.

Section 33.1 of *The Financial Administration Act, 1993* provides the authority, subject to Treasury Board approval, for a department to provide services to another department where there are economies of scale or other efficiencies. The *Act* also requires the providing department to charge its client departments for these services on a cost recovery basis. When a client department enters into a new shared services relationship, its appropriation for that activity does not change significantly, but the FTEs performing that activity are transferred to the providing department.

Departments that have the legal ability to provide a service to other departments but wish to charge such clients for their services must use section 33.1 of *The Financial Administration Act, 1993*. Saskatchewan Property Management and the Information Technology Office have elected, with Treasury Board approval, to use this approach.

Restatements

It is difficult to compare a department's current budget with its previous year's budget if some of the department's programs have been transferred to or from another department or reorganized within the department. When this occurs, the previous year's Estimates are "restated" to reflect the new organization. When it is not possible or practical to restate, an explanatory note is provided for the appropriate budget amounts.

Transfers or Transfer Payments

Transfers or transfer payments are monies paid from the GRF to an individual, organization or other government for which the GRF does not directly receive a good or service and expects no repayment or financial return. Most transfer payments are to fund public services provided by an individual or organization outside government. For example, transfers to school divisions are used to provide an educational service. The Estimates refer to these

transactions as "Transfers for Public Services." Transfer payments that provide income support, a subsidy or compensation are referred to as "Transfers to Individuals." Transfers that are provided to an organization that in turn primarily provide a subsidy to individuals are also coded as Transfers to Individuals.

Voted and Statutory Spending

The Legislative Assembly gives its approval for spending from the GRF in two ways. One way is by appropriation acts that provide an annual authorization (appropriation) of funds for specific purposes as outlined in the Estimates. These are "voted" appropriations. Unless otherwise specified by *The Appropriation Act*, this approval lapses at the end of the fiscal year and new approval (appropriation) must be obtained for the following year's expenditure.

The other way the Legislative Assembly authorizes funds is by providing ongoing authority to spend for a specific purpose. This is done by legislation (statute) and therefore, is termed "statutory". These funds do not require annual authorization by the Legislative Assembly. Examples of these transactions are interest on the government debt, teachers' pension plan payments and loans to Crown corporations.

Accounting Policies

Estimates of revenue, expenses, loans, and investments and the financial statements and schedules in this document are prepared in accordance with generally accepted accounting principles for senior governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants with the following exceptions:

- Transfers to and from the FSF and SIF are included in the determination of surplus for the year; and,
- Pension expenses are accounted for on a cash basis.

Significant accounting policies are summarized below.

Revenues are estimated on an accrual basis, except for corporate and personal income taxes that are estimated on a cash basis. Federal transfers are estimated as revenue in the accounting period when the transfer is authorized and eligibility criteria are met.

Expenses are estimated on an accrual basis except for pension costs that are estimated on a cash basis. Provincial

transfers are expensed in the period in which the transfer is authorized and eligibility criteria are met.

Capital Assets acquired by the GRF are expensed or amortized over the useful life of the asset. The amortization is usually calculated using a straight-line method, which provides the same amortization expense in all years of an asset's service life.

Transfers for Capital Assets are transfer payments to a third party for capital acquisitions. They are treated the same as any transfer payment and expensed in the period in which the transfer is authorized and eligibility criteria are met.

Budget and Spending Control

The Legislative Assembly authorizes funding at the vote and subvote levels as detailed in the Estimates. The law prohibits the Government from spending more than the Legislative Assembly has authorized. If the amounts appropriated are insufficient, further appropriations must be obtained either by introducing additional Estimates or by special warrants if the Legislative Assembly is not in session.

Special warrant funding must be submitted to the Legislative Assembly for approval as part of the next *Appropriation Act* that is not for interim supply.

The Legislative Assembly authorizes funding at the subvote level. To deal with unforeseen variances, the Legislative Assembly provides the Minister of Finance the authority to move (vire) unexpended and uncommitted funds from one subvote to another within a vote. This movement of funds is referred to as a virement.

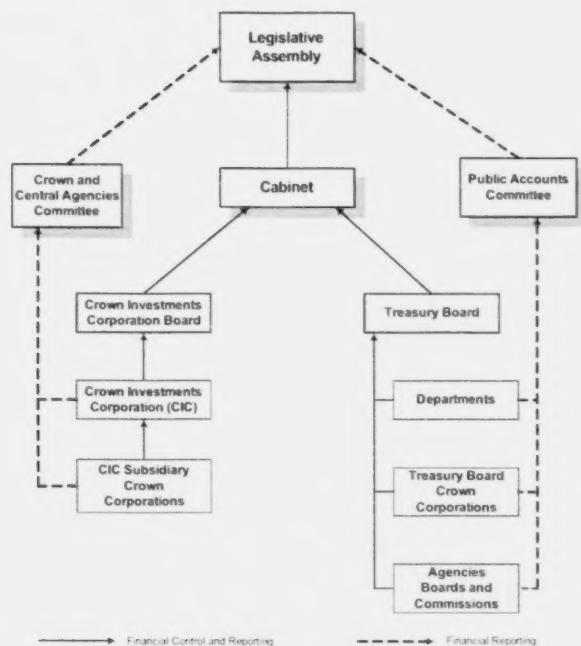
Departments are required to deliver their programming within the approved funding level. Departments must administer the funds allocated to them for the purposes outlined in the Estimates and in accordance with legislative authority and administrative policy.

The Provincial Comptroller provides appropriation control to ensure departments do not overspend their approved funds (appropriations). The Provincial Comptroller is also responsible for verifying that expenditures comply with legislation and administrative policy, and is responsible for

preparing the Government's financial statements. These statements are audited by the Provincial Auditor and are included in the Public Accounts.

Financial Control and Reporting Structure

The Government and its Crown corporations report to the Legislative Assembly on their financial affairs through either the Public Accounts Committee or the Standing Committee on Crown and Central Agencies. Below is a depiction of that reporting structure.



Specified Budget Bills

Below are the budget bills that Government has specified to be passed in the Spring session pursuant to Rule 31 of the Legislative Assembly:

- *The Income Tax Amendment Act, 2007*
- *The Revenue and Financial Services Act, 2007*
- *The Graduate Tax Exemption Act*
- *The Post-Secondary Graduate Tax Credit Act*
- *The Municipal Revenue Sharing Amendment Act, 2007*
- *The Assessment Management Agency Amendment Act, 2007*



SASKATCHEWAN

General Revenue Fund Financial Statements and Schedules

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Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Revenue.....	7,869,300	8,389,300	7,727,200
Operating Expense.....	7,789,730	7,680,327	7,149,292
Operating Surplus.....	79,570	708,973	577,908
Debt Servicing.....	(560,000)	(541,000)	(551,000)
Pre-Transfer Balance.....	(480,430)	167,973	26,908
Transfer from (to) Fiscal Stabilization Fund.....	509,872	---	75,000
Transfer from (to) Saskatchewan Infrastructure Fund.....	45,558	(97,914)	---
Surplus for the Year.....	75,000	70,059	101,908
Accumulated Deficit, Beginning of Year.....	(4,223,872)	(4,322,801)	(4,322,801)
Transfer of Assets from Saskatchewan Water Corporation.....	---	28,870	---
Accumulated Deficit, End of Year	(4,148,872)	(4,223,872)	(4,220,893)

Statement of Change in Net Debt

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Annual Surplus.....	75,000	70,059	101,908
Acquisition of Capital Assets.....	(297,643)	(298,255)	(241,001)
Amortization of Capital Assets.....	151,155	153,192	143,896
(Increase) Decrease in Net Debt from Operations.....	(71,488)	(75,004)	4,803
Net Debt, Beginning of Year.....	(6,710,950)	(6,635,946)	(6,635,946)
Net Debt, End of Year	(6,782,438)	(6,710,950)	(6,631,143)

Fiscal Stabilization Fund

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Fiscal Stabilization Fund, Beginning of Year.....	887,500	887,500	887,500
Transfer from (to) General Revenue Fund.....	(509,872)	- - -	(75,000)
Fiscal Stabilization Fund, End of Year ¹	377,628	887,500	812,500

¹ Beginning in 2006-07, the Fund balance is invested in short and medium-term marketable securities.

Saskatchewan Infrastructure Fund

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Saskatchewan Infrastructure Fund, Beginning of Year.....	97,914	- - -	- - -
Transfer to the Saskatchewan Infrastructure Fund.....	- - -	114,514	- - -
Transfer (from) the Saskatchewan Infrastructure Fund.....	(45,558)	(16,600)	- - -
Saskatchewan Infrastructure Fund, End of Year ¹	52,356	97,914	- - -

¹ The Fund balance is invested in short and medium-term marketable securities.

Statement of Cash Flow

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Operating Activities			
Surplus for the Year.....	75,000	70,059	101,908
Add Non-cash Items			
Amortization of Foreign Exchange Loss.....	3,204	3,204	1,741
Amortization of Capital Assets.....	151,155	153,192	143,896
Loss on Loans and Investments.....	517	396	1,846
Net Change in Non-cash Operating Activities.....	(93,413)	(21,348)	(137,438)
Earnings Retained in Sinking Funds.....	(50,939)	(44,661)	(39,733)
Cash Provided by (used for) Operating Activities	85,524	160,842	72,220
Capital Activities			
Acquisition of Capital Assets.....	(297,643)	(298,255)	(241,001)
Cash Provided by (used for) Capital Activities	(297,643)	(298,255)	(241,001)
Lending and Investing Activities			
Receipts.....	572,735	307,106	315,900
Disbursements.....	(908,294)	(361,965)	(538,150)
Cash Provided by (used for) Lending and Investing Activities	(335,559)	(54,859)	(222,250)
Financing Activities			
Borrowing.....	1,286,456	1,495,050	1,492,568
Debt Repayment.....	(872,178)	(1,336,322)	(1,282,873)
Increase (Decrease) in Deposits Held.....	---	(860,262)	(75,000)
Cash Provided by (used for) Financing Activities	414,278	(701,534)	134,695
(Decrease) Increase in Cash ¹	(133,400)	(893,806)	(256,336)

¹ Cash also includes temporary, short-term (less than 30 days) investments.

Schedule of Revenue

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Taxes			
Corporation Capital.....	430,700	480,000	427,100
Corporation Income.....	460,000	553,100	361,400
Fuel.....	380,300	376,600	371,300
Individual Income.....	1,685,000	1,666,400	1,494,000
Sales.....	874,500	1,028,000	1,097,000
Tobacco.....	178,300	187,000	165,400
Other.....	96,100	94,700	94,700
Taxes	4,104,900	4,385,800	4,010,900
Non-Renewable Resources			
Natural Gas.....	189,900	179,600	186,000
Oil.....	895,500	1,246,100	989,800
Potash.....	324,800	166,500	279,100
Other.....	105,200	51,500	56,900
Non-Renewable Resources	1,515,400	1,643,700	1,511,800
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan.....	200,000	167,000	160,000
Saskatchewan Liquor and Gaming Authority.....	350,700	352,400	334,100
Other Enterprises and Funds.....	46,100	49,700	42,500
Transfers from Crown Entities	596,800	569,100	536,600
Other Revenue			
Fines, Forfeits and Penalties.....	10,200	10,200	10,200
Interest, Premium, Discount and Exchange.....	75,300	89,400	53,400
Motor Vehicle Fees.....	134,900	132,700	128,700
Other Licences and Permits.....	34,600	34,100	35,600
Sales, Services and Service Fees.....	84,600	86,900	84,000
Transfers from Other Governments.....	17,100	17,300	16,400
Other.....	17,000	20,000	16,000
Other Revenue	373,700	390,600	344,300
Own-Source Revenue	6,590,800	6,989,200	6,403,600
Transfers from the Government of Canada			
Canada Health Transfer.....	760,700	719,100	760,800
Canada Social Transfer.....	337,900	325,000	348,400
Equalization Payments.....	- - -	12,700	- - -
Other.....	179,900	343,300	214,400
Transfers from the Government of Canada	1,278,500	1,400,100	1,323,600
Revenue	7,869,300	8,389,300	7,727,200

Schedule of Expense

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Executive Branch of Government			
Advanced Education and Employment.....	669,351	694,825	606,355
Agriculture and Food.....	301,107	369,000	264,936
Community Resources.....	625,209	712,080	602,415
Corrections and Public Safety.....	142,605	163,309	129,612
Culture, Youth and Recreation.....	90,193	70,031	47,921
Environment.....	193,335	192,189	178,389
Executive Council.....	9,302	9,314	8,909
Finance	43,488	40,759	40,759
- Public Service Pensions and Benefits ¹	243,860	224,011	219,103
First Nations and Métis Relations.....	51,694	61,227	51,095
Forestry Secretariat.....	2,000	1,350	1,350
Government Relations.....	252,464	212,255	199,407
Health.....	3,446,123	3,225,983	3,178,583
Highways and Transportation.....	334,788	315,960	288,930
Industry and Resources.....	82,331	69,717	91,493
Information Technology Office.....	5,136	6,836	5,508
Justice ²	246,213	238,078	231,945
Labour.....	16,830	15,680	15,680
Learning.....	809,204	804,883	767,470
- Teachers' Pensions and Benefits.....	135,783	159,866	138,749
Northern Affairs.....	6,038	5,716	5,716
Property Management.....	11,848	13,136	9,942
Public Service Commission.....	16,741	15,979	14,443
Regional Economic and Co-operative Development.....	12,113	11,453	11,151
Saskatchewan Research Council.....	8,992	8,446	8,446
SaskEnergy Incorporated.....	---	7,000	---
Legislative Branch of Government			
Chief Electoral Officer.....	1,174	1,263	807
Children's Advocate.....	1,450	1,295	1,295
Conflict of Interest Commissioner.....	138	138	138
Information and Privacy Commissioner.....	675	599	599
Legislative Assembly.....	21,105	20,070	20,267
Ombudsman.....	1,935	1,816	1,816
Provincial Auditor.....	6,505	6,063	6,063
Operating Expense.....	7,789,730	7,680,327	7,149,292
Debt Servicing.....	560,000	541,000	551,000
Expense	8,349,730	8,221,327	7,700,292

¹ Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

² Includes expenses for the judicial branch of government.

Schedule of Operating Expense by Classification

(in thousands of dollars)

	Estimated 2007-08	Per cent of Total	Forecast 2006-07	Per cent of Total	Estimated 2006-07	Per cent of Total
Government Delivered Programs						
Salaries.....	687,098	8.8	639,978	8.3	622,982	8.7
Supplier and Other Payments.....	503,592	6.5	513,608	6.7	460,754	6.4
Pensions and Benefits.....	242,391	3.1	222,274	2.9	217,839	3.1
Amortization.....	144,631 ¹	1.9	142,672	1.9	133,376	1.9
Government Delivered Programs	1,577,712	20.3	1,518,532	19.8	1,434,951	20.1
Transfers						
Transfers for Public Services						
- Operating.....	4,686,529	60.2	4,452,471	58.0	4,342,046	60.8
- Pensions and Benefits.....	134,394	1.7	158,503	2.0	137,386	1.9
- Capital.....	237,148	3.0	414,607	5.4	166,305	2.3
Transfers for Public Services	5,058,071	64.9	5,025,581	65.4	4,645,737	65.0
Transfers to Individuals	1,153,947	14.8	1,136,214	14.8	1,068,604	14.9
Transfers	6,212,018	79.7	6,161,795	80.2	5,714,341	79.9
Operating Expense	7,789,730	100.0	7,680,327	100.0	7,149,292	100.0

¹ For 2007-08, the total amortization on capital assets is \$151,155K. The presented amount excludes \$6,524K billed to clients outside the General Revenue Fund that receive services from Government Departments.

Schedule of 2007-08 Department Operating Expense by Classification

(in thousands of dollars)

	Government Delivered Programs				Transfers			Expense Recovery			
		Supplier and Other Payments	Pensions/ Benefits	Amortization	Transfers for Public Service				Internal	External	
Vote	Salaries				Operating	Pensions/ Benefits	Capital	Transfers to Individuals	Recoveries	Recoveries	Expense
Executive Branch of Government											
Advanced Education and Employment.....	26,094	17,733	---	2,354	537,289	---	10,779	76,589	(1,487)	---	669,351
Agriculture and Food.....	27,552	21,820	---	2,424	53,900	---	---	196,272	(861)	---	301,107
Community Resources.....	104,518	39,173	---	1,695	26,023	---	---	453,800	---	---	625,209
Corrections and Public Safety.....	102,095	31,477	---	240	6,397	---	---	2,396	---	---	142,605
Culture, Youth and Recreation.....	5,188	9,088	---	20	35,897	---	40,000	---	---	---	90,193
Environment.....	64,935	91,578	---	6,514	27,646	---	2,662	---	---	---	193,335
Executive Council.....	6,757	2,545	---	---	---	---	---	---	---	---	9,302
Finance.....	23,750	20,146	242,391	1,061	---	---	---	---	---	---	287,348
First Nations and Métis Relations.....	3,192	1,702	---	---	40,140	---	---	6,660	---	---	51,694
Forestry Secretariat.....	475	1,525	---	---	---	---	---	---	---	---	2,000
Government Relations.....	11,004	6,654	---	---	137,734	---	97,072	---	---	---	252,464
Health.....	43,781	47,469	---	498	3,009,298	---	58,572	286,505	---	---	3,446,123
Highways and Transportation.....	63,578	172,635	---	97,575	---	---	5,000	---	---	(4,000)	334,788
Industry and Resources.....	20,610	14,818	---	4,755	42,097	---	---	51	---	---	82,331
Information Technology Office.....	16,925	32,898	---	148	---	---	---	---	(44,756)	(79)	5,136
Justice.....	70,130	37,478	---	1,100	120,179	---	---	18,561	(1,235)	---	246,213
Labour.....	12,335	4,481	---	14	---	---	---	---	---	---	16,830
Learning.....	19,789	21,160	---	1,081	634,930	134,394	23,063	110,570	---	---	944,987
Northern Affairs.....	3,063	1,258	---	7	300	---	---	1,410	---	---	6,038
Property Management.....	42,813	214,808	---	30,124	---	---	---	---	(205,711)	(70,186)	11,848
Public Service Commission.....	8,729	6,652	---	1,360	---	---	---	---	---	---	16,741
Regional Economic and Co-operative Development.....	4,237	2,898	---	27	3,818	---	---	1,133	---	---	12,113
Saskatchewan Research Council.....	---	---	---	---	8,992	---	---	---	---	---	8,992
Legislative Branch of Government											
Chief Electoral Officer.....	638	536	---	---	---	---	---	---	---	---	1,174
Children's Advocate.....	1,160	290	---	---	---	---	---	---	---	---	1,450
Conflict of Interest Commissioner.....	96	42	---	---	---	---	---	---	---	---	138
Information and Privacy Commissioner.....	487	188	---	---	---	---	---	---	---	---	675
Legislative Assembly.....	11,897	7,222	---	97	1,889	---	---	---	---	---	21,105
Ombudsman.....	1,529	406	---	---	---	---	---	---	---	---	1,935
Provincial Auditor.....	4,437	2,007	---	61	---	---	---	---	---	---	6,505
	701,794	810,687	242,391	151,155	4,686,529	134,394	237,148	1,153,947	(254,050)	(74,265)	7,789,730
Adjustment for Internal Recoveries	---	(254,050)	---	---	---	---	---	---	254,050	---	---
Adjustment for External Recoveries	(14,696)	(53,045)	---	(6,524)	---	---	---	---	---	74,265	---
Operating Expense	687,098	503,592	242,391	144,631	4,686,529	134,394	237,148	1,153,947	---	---	7,789,730

Schedule of Capital Investments

(in thousands of dollars)

Capital Asset Acquisitions	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Infrastructure and Buildings			
Advanced Education and Employment - Kelsey Campus.....	---	3,574	---
Community Resources - Leasehold Improvements.....	1,000	3,550	1,900
Corrections and Public Safety - Regina Provincial Correctional Centre.....	26,602	14,250	14,663
Corrections and Public Safety - Correctional Facility Upgrades.....	1,318	1,735	1,735
Environment - Parks Capital Projects.....	4,848	2,978	2,978
Finance - Leasehold Improvements.....	600	900	900
Health - Provincial Infrastructure Projects.....	17,450	2,096	11,096
Highways and Transportation Capital - Infrastructure Rehabilitation.....	62,552	54,558	42,168
Highways and Transportation Capital - Highways and Bridges.....	118,353	123,600	97,814
Highways and Transportation Capital - Strategic Rural Roads Partnership Program.....	4,400	1,798	1,400
Highways and Transportation - Equipment Storage Buildings.....	2,466	1,708	1,708
Justice - Leasehold Improvements - Courts.....	4,250	1,950	2,350
Property Management - Buildings and Building Improvements.....	8,248	8,840	7,100
Machinery and Equipment			
Environment - Forest Fire Capital Projects.....	11,867	31,339	24,339
Environment - Forest Fire Operations.....	1,005	960	960
Health - Air Ambulance.....	---	12,000	---
Highways and Transportation - Ferry Machinery and Equipment.....	115	106	106
Highways and Transportation - Highways Machinery and Equipment.....	8,500	7,500	7,500
Property Management - Transportation Equipment.....	20,508	20,125	17,224
Major Information Technology Initiatives			
Advanced Education and Employment - various projects.....	1,200	809	809
Corrections and Public Safety - Justice Enterprise Information Network.....	112	827	827
Industry and Resources - On-line Mineral Data Storage System.....	---	400	400
Information Technology Office - Major Capital Asset Acquisitions.....	250	425	250
Justice - Justice Enterprise Information Network.....	112	472	472
Public Service Commission - MIDAS Human Resources Payroll.....	---	1,030	1,030
General Office Assets			
Agriculture and Food.....	250	---	---
Chief Electoral Officer.....	125	75	75
Community Resources.....	900	---	550
Health.....	525	525	525
Legislative Assembly.....	15	46	43
Provincial Auditor.....	72	79	79
Capital Asset Acquisitions	297,643	298,255	241,001

Schedule of Capital Investments

(in thousands of dollars)

Capital Transfer Payments	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Advanced Education and Employment			
Post-Secondary Capital Transfers.....	10,429	77,430	4,900
French Language Institute.....	350	1,300	1,300
Community Resources			
Child Protection Group Home.....	---	1,000	---
Affordable Housing.....	---	100,052	---
Culture, Youth and Recreation			
Building Communities.....	40,000	16,600	---
Saskatchewan Communications Network.....	---	330	330
Environment			
Saskatchewan Watershed Authority - Water Infrastructure Rehabilitation.....	2,662	2,574	2,574
Government Relations			
Rural Revenue Sharing - Roads and Other Infrastructure.....	5,750	3,450	3,450
Rural Municipal Primary Weight Corridors Program.....	5,000	---	---
Canada-Saskatchewan Infrastructure Program.....	2,376	5,024	6,000
Transit Vehicles for the Disabled.....	275	275	275
Municipal Rural Infrastructure Fund - Phase 1.....	21,715	14,809	23,765
Municipal Rural Infrastructure Fund - Phase 2.....	16,000	---	---
Canada Strategic Infrastructure Fund.....	11,500	500	5,000
Urban Development Agreements.....	1,582	918	1,000
New Deal for Cities and Communities.....	32,364	17,319	17,319
Public Transit Program.....	510	39,662	12,500
Health			
Health Facilities.....	36,472	44,040	44,040
Medical Equipment.....	22,100	22,000	22,000
Neighbourhood Community Service Centre.....	---	8,000	---
Highways and Transportation			
Municipal Resource Roads.....	5,000	---	---
Learning			
School Facilities.....	18,326	59,324	21,852
Child Care Facilities.....	2,500	---	---
French Language Education Capital.....	2,237	---	---
Capital Transfer Payments	237,148	414,607	166,305
Capital Investments	534,791	712,862	407,306

Schedule of Government Owned Capital Assets

(in thousands of dollars)

Capital Asset Categories	Forecast March 31, 2007 Net Book Value ¹	Estimated Acquisitions	Estimated Amortization	Estimated March 31, 2008 Net Book Value ¹
Infrastructure.....	1,577,921 ²	186,878	(93,933)	1,670,866
Land, Buildings and Improvements.....	582,982	66,093	(24,305)	624,770
Machinery and Equipment.....	88,260	30,710	(20,615)	98,355
Transportation Equipment.....	126,891	3,167	(3,937)	126,121
Office and Information Technology.....	38,138	10,795	(8,365)	40,568
Capital Assets	2,414,192	297,643	(151,155)³	2,560,680

¹ Net Book Value is the cost of the capital assets less the accumulated amortization.

² This amount includes \$28,870K in capital assets transferred from the Saskatchewan Water Corporation April 1, 2006.

³ This amount includes \$6,524K that is charged to clients external to the GRF and is net budgeted.

Schedule of Lending and Investing Activities

(in thousands of dollars)

Receipts	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Crown Corporations - Loan Repayments			
Information Services Corporation of Saskatchewan	3,500	30,000	30,000
Investment Saskatchewan Inc.....	7,000	10,000	10,000
Municipal Financing Corporation of Saskatchewan.....	500	- - -	500
Saskatchewan Crop Insurance Corporation.....	15,400	37,600	33,000
Saskatchewan Power Corporation.....	330,725	31,809	31,809
Saskatchewan Telecommunications Holding Corporation.....	13,597	32,598	32,598
Saskatchewan Water Corporation.....	2,440	876	876
SaskEnergy Incorporated.....	80,000	66,802	65,102
Crown Corporations - Loan Repayments	453,162	209,685	203,885
Other - Loan Repayments			
Advanced Education and Employment.....	56,650	54,000	52,700
Agriculture and Food.....	2,150	2,700	2,750
Highways and Transportation.....	91	18	18
Industry and Resources.....	567	567	567
Northern Affairs.....	2,288	2,205	1,489
Regional Economic and Co-operative Development.....	4,700	4,000	4,400
Other Receipts.....	22	20	20
Other - Loan Repayments	66,468	63,510	61,944
Loan Repayments	519,630	273,195	265,829
Investment Receipts			
Sinking Fund Contributions from Crown Corporations.....	51,605	32,411	32,180
Agricultural Land and Improvements.....	1,500	1,500	1,500
Redemption of Sinking Funds.....	- - -	- - -	16,391
Investment Receipts	53,105	33,911	50,071
Receipts	572,735	307,106	315,900

Schedule of Lending and Investing Activities

(in thousands of dollars)

Disbursements	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Crown Corporations - Loans			
Information Services Corporation of Saskatchewan	---	16,901	20,000
Municipal Financing Corporation of Saskatchewan.....	---	8,000	---
Saskatchewan Opportunities Corporation.....	26,700	22,000	26,800
Saskatchewan Power Corporation.....	475,100	100,000	100,000
Saskatchewan Telecommunications Holding Corporation.....	146,400	2,100	165,000
Saskatchewan Water Corporation.....	4,800	4,700	4,600
SaskEnergy Incorporated.....	70,200	55,200	58,200
Crown Corporations - Loans	723,200	208,901	374,600
Other - Loans			
Advanced Education and Employment.....	56,000	51,000	60,000
Highways and Transportation.....	1,000	---	1,000
Northern Affairs.....	2,500	2,000	2,500
Regional Economic and Co-operative Development.....	5,600	4,500	5,650
Other - Loans	65,100	57,500	69,150
Loans	788,300	266,401	443,750
Investments			
Contributions to Sinking Funds.....	119,594	95,164	94,000
Agricultural Land and Improvements.....	400	400	400
Investments	119,994	95,564	94,400
Disbursements	908,294	361,965	538,150

Schedule of Borrowing Requirements

(in thousands of dollars)

	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Borrowing for Crown Corporations			
Information Services Corporation of Saskatchewan	---	16,901	20,000
Municipal Financing Corporation of Saskatchewan.....	---	8,000	---
Saskatchewan Opportunities Corporation.....	26,700	22,000	26,800
Saskatchewan Power Corporation.....	475,100	100,000	100,000
Saskatchewan Telecommunications Holding Corporation.....	146,400	2,100	165,000
Saskatchewan Water Corporation.....	4,800	4,700	4,600
SaskEnergy Incorporated.....	70,200	55,200	58,200
Borrowing for Crown Corporations.....	723,200	208,901	374,600
Borrowing for Government.....	563,256	1,286,149	1,117,968
Borrowing Requirements	1,286,456	1,495,050	1,492,568

Schedule of Debt

as at March 31

(in thousands of dollars)

	Estimated Gross Debt 2008	Estimated Sinking Funds 2008	Estimated Debt 2008	Forecast Debt 2007	Estimated Debt 2007
Crown Corporation					
Information Services Corporation of Saskatchewan.....	19,901	- - -	19,901	23,401	26,500
Investment Saskatchewan Inc.....	3,919	- - -	3,919	10,919	11,156
Municipal Financing Corporation of Saskatchewan.....	20,801	(469)	20,332	21,026	12,527
Saskatchewan Crop Insurance Corporation.....	100,000	(19,350)	80,650	115,400	120,000
Saskatchewan Housing Corporation.....	83,004	(49,750)	33,254	36,572	38,865
Saskatchewan Opportunities Corporation.....	51,700	- - -	51,700	25,000	29,800
Saskatchewan Power Corporation.....	2,669,697	(188,383)	2,481,314	2,311,449	2,313,024
Saskatchewan Telecommunications Holding Corporation.....	495,879	(58,526)	437,353	310,966	474,227
Saskatchewan Water Corporation.....	39,575	(501)	39,074	36,825	36,961
SaskEnergy Incorporated.....	723,632	(43,509)	680,123	693,916	698,935
Crown Corporation.....	4,208,108	(360,488)	3,847,620	3,585,474	3,761,995
Government.....	8,298,206	(1,023,573)	7,274,633	7,249,321	7,151,041
Public Debt.....	12,506,314	(1,384,061)	11,122,253	10,834,795	10,913,036
Guaranteed Debt.....	45,809	- - -	45,809	40,972	47,941
Total Debt	12,552,123	(1,384,061)	11,168,062	10,875,767	10,960,977
Crown Corporation.....	4,208,576	(360,488)	3,848,088	3,585,994	3,762,916
Government.....	8,343,547	(1,023,573)	7,319,974	7,289,773	7,198,061
Total Debt	12,552,123	(1,384,061)	11,168,062	10,875,767	10,960,977

Schedule of Guaranteed Debt

as at March 31

(in thousands of dollars)

	Estimated 2008	Forecast 2007	Estimated 2007
Guaranteed Debt for Crown Corporations			
The Power Corporation Act			
Saskatchewan Power Savings Bonds			
Series I to Series VII (matured).....	18	20	20
The Saskatchewan Development Fund Act			
Guaranteed Investments.....	350	400	758
The Saskatchewan Telecommunications Act			
TeleBonds (matured).....	100	100	143
Guaranteed Debt for Crown Corporations	468	520	921
Other Guaranteed Debt			
The Economic and Co-operative Development Act			
Vanguard Inc.....	1,250	1,250	1,250
The Farm Financial Stability Act			
Breeder Associations Loan Guarantees.....	20,000	16,000	19,245
Feeder Associations Loan Guarantees.....	15,000	11,000	13,469
Feedlot Construction Loan Guarantees.....	6,000	4,000	2,906
Individual Feedlot Loan Guarantees.....	2,000	2,000	3,000
Enhanced Feeder Loan Guarantees.....	---	---	1,000
Feedlot Equity Loan Guarantees.....	1,000	---	---
The Housing and Special Care Homes Act			
Senior Citizens' Housing.....	29	32	32
The NewGrade Energy Inc. Act			
NewGrade Energy Inc.....	---	6,088	6,041
The Student Assistance and Student Aid Fund Act.....	62	82	77
Other Guaranteed Debt	45,341	40,452	47,020
Guaranteed Debt	45,809	40,972	47,941



SASKATCHEWAN

General Revenue Fund
Budgetary Appropriation and Expense

Executive Branch of Government

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Summary of Budgetary Appropriation and Expense

(in thousands of dollars)

	Voted 2007-08	Statutory 2007-08	Estimated 2007-08	Forecast 2006-07	Estimated 2006-07
Executive Branch of Government					
Advanced Education and Employment.....	668,197	---	668,197	696,798	604,754
Agriculture and Food.....	298,728	205	298,933	368,856	264,792
Community Resources.....	625,414	---	625,414	713,968	603,296
Corrections and Public Safety.....	170,397	---	170,397	179,897	146,613
Culture, Youth and Recreation.....	90,173	---	90,173	70,011	47,901
Environment.....	202,892	1,649	204,541	212,705	201,121
Executive Council.....	8,612	690	9,302	9,314	8,909
Finance.....	171,812	115,075	286,887	264,717	259,809
First Nations and Métis Relations.....	51,694	---	51,694	61,227	51,095
Forestry Secretariat.....	2,000	---	2,000	1,350	1,350
Government Relations.....	248,464	4,000	252,464	212,252	199,404
Health.....	3,463,600	---	3,463,600	3,239,798	3,189,398
Highways and Transportation.....	248,294	---	248,294	230,609	203,579
Highways and Transportation Capital.....	185,305	---	185,305	179,956	141,382
Industry and Resources.....	77,576	---	77,576	65,362	87,138
Information Technology Office.....	5,288	---	5,288	7,198	5,695
Justice.....	238,671	10,804	249,475	239,874	234,141
Labour.....	16,816	---	16,816	15,659	15,659
Learning.....	837,641	106,265	943,906	963,566	905,036
Northern Affairs.....	6,031	---	6,031	5,709	5,709
Property Management.....	40,604	---	40,604	42,101	34,266
Public Service Commission.....	15,381	---	15,381	15,699	14,163
Regional Economic and Co-operative Development....	12,086	---	12,086	11,426	11,111
Saskatchewan Research Council.....	8,992	---	8,992	8,446	8,446
SaskEnergy Incorporated.....	---	---	---	7,000	---
Legislative Branch of Government					
Chief Electoral Officer.....	---	1,299	1,299	1,338	882
Children's Advocate.....	1,290	160	1,450	1,295	1,295
Conflict of Interest Commissioner.....	138	---	138	138	138
Information and Privacy Commissioner.....	675	---	675	599	599
Legislative Assembly.....	7,620	13,403	21,023	20,004	20,198
Ombudsman.....	1,775	160	1,935	1,816	1,816
Provincial Auditor.....	6,360	156	6,516	6,054	6,054
Operating Appropriation.....	7,712,526	253,866	7,966,392	7,854,742	7,275,749
Servicing Government Debt.....	---	560,000	560,000	541,000	551,000
Budgetary Appropriation	7,712,526	813,866	8,526,392	8,395,742	7,826,749
Acquisition of Capital Assets.....			(297,643)	(298,255)	(241,001)
Amortization of Capital Assets (not voted).....			120,981 ¹	123,840	114,544
Budgetary Expense			8,349,730	8,221,327	7,700,292

¹ For 2007-08, the total amortization on capital assets is \$151,155K. The presented amount excludes amortization of \$6,524K billed to clients outside of the General Revenue Fund that receive services from Government Departments and \$23,650K charged to client government departments which is provided for in each department's voted appropriation.

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SASKATCHEWAN

Advanced Education and Employment

Vote 37

The mandate of the Department is to provide leadership and support to advanced education, training, employment and immigration, and help connect people with jobs and careers in Saskatchewan. The Department responds to the needs of individual learners, job-seekers, employers and the provincial labour market with a view towards advancing the social and economic well-being of Saskatchewan people.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	19,113	16,829
Student Support Programs.....	75,338	78,867
Post-Secondary Education.....	491,946	437,258
Immigration.....	8,490	6,059
Training Programs.....	37,799	34,167
Career and Employment Services.....	35,511	31,574
Total Appropriation	668,197	604,754
Capital Asset Acquisitions.....	(1,200)	(809)
Capital Asset Amortization.....	2,354	2,410
Total Expense	669,351	606,355

FTE Staff Complement

Department.....	464.5	452.0
	464.5	452.0

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Advanced Education and Employment

Vote 37 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (AE01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, program evaluation, internal audit and risk management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate. It also provides various central services to the Department of Learning on a cost-recovery basis.

Allocations

Executive Management.....	1,031	940
Central Services.....	13,215	10,748
Accommodation Services.....	4,867	5,141

Classification by Type	2007-08	2006-07
Salaries.....	5,549	5,042
Supplier and Other Payments.....	13,851	12,635
Capital Asset Acquisitions.....	1,200	809
<i>Recovery - Internal.....</i>	<i>(1,487)</i>	<i>(1,657)</i>

19,113 **16,829**

Student Support Programs (AE03)

Administers training allowances for low-income students in approved basic education and skills training programs. It administers the Canada and Saskatchewan Student Loan and Saskatchewan bursaries programs for students enrolled in approved post-secondary education programs. It also supports students with disabilities in their post-secondary education and training.

Allocations

Operational Support.....	4,208	3,958
Saskatchewan Student Aid Fund.....	24,949	31,526
Provincial Training Allowance.....	29,834	27,334
Skills Training Benefit.....	9,257	9,093
Apprenticeship Training Allowance.....	1,584	1,556
Employability Assistance for People with Disabilities.....	5,506	5,400

Classification by Type	2007-08	2006-07
Salaries.....	3,464	3,262
Supplier and Other Payments.....	744	696
Transfers for Public Services.....	721	700
Transfers to Individuals.....	70,409	74,209

75,338 **78,867**

Advanced Education and Employment

Vote 37 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Post-Secondary Education (AE02)		
Provides program and administrative support to third party partners involved in the development, delivery and evaluation of post-secondary education. It also provides operating, research and capital transfer payments to universities, technical institutions, regional colleges and other post-secondary agencies and administers interprovincial agreements.		
Allocations		
Operational Support.....	2,275	2,127
Universities, Federated and Affiliated Colleges and Educational Agencies.....	303,576	277,328
Saskatchewan Universities - Urban Parks.....	916	900
Saskatchewan Institute of Applied Science and Technology (SIAST)		
- Operating.....	91,511	78,615
- Accommodation Services.....	27,076	25,129
Saskatchewan Indian Institute of Technologies (SIIT).....	2,000	---
Regional Colleges.....	20,663	18,374
French Language Institute.....	1,805	2,695
Post-Secondary Capital Transfers.....	10,429	4,900
Apprenticeship and Trade Certification Commission.....	12,475	11,153
Technology Enhanced Learning.....	5,025	4,907
Innovation and Science Fund.....	12,850	9,850
Interprovincial Agreements.....	1,345	1,280
Classification by Type	2007-08	2006-07
Salaries.....	2,027	1,851
Supplier and Other Payments.....	248	276
Transfers for Public Services.....	478,892	428,931
Transfers for Public Services - Capital.....	10,779	6,200
	491,946	437,258

Immigration (AE06)

Provides for the development of policies, programs and services related to the admission of new immigrants and co-ordinates the settlement and integration of immigrants and refugees into the social and economic life of Saskatchewan.

Classification by Type	2007-08	2006-07
Salaries.....	3,260	2,457
Supplier and Other Payments.....	1,682	3,202
Transfers for Public Services.....	3,548	400
	8,490	6,059

Advanced Education and Employment

Vote 37 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Training Programs (AE05)

Provides financial and program support for the development, delivery and evaluation of adult basic education and skills training.

Allocations

Operational Support.....	1,257	1,175
JobStart-Future Skills.....	18,306	17,150
Northern Skills Training.....	2,374	2,136
Basic Education.....	15,862	13,706

Classification by Type	2007-08	2006-07
Salaries.....	1,100	1,020
Supplier and Other Payments.....	333	329
Transfers for Public Services.....	30,186	27,142
Transfers to Individuals.....	6,180	5,676

37,799

34,167

Career and Employment Services (AE04)

Administers the federal-provincial Labour Market Development Agreement, which assists individuals to enter the workforce or upgrade their training, through the delivery of employment programs and services, and supports individuals, organizations and training institutions. It provides career counseling, employment development and work placement opportunities that assist individuals to prepare for and obtain employment. It also administers youth employment experience programs which stimulate the creation of quality, career-relevant employment opportunities for Saskatchewan youth.

Allocations

Operational Support.....	11,569	10,472
Employment Programs.....	11,887	10,532
Client and Community Support.....	7,049	6,598
Labour Market Information.....	2,545	1,553
Youth Employment.....	2,461	2,419

Classification by Type	2007-08	2006-07
Salaries.....	10,694	10,251
Supplier and Other Payments.....	875	786
Transfers for Public Services.....	23,942	20,537

35,511

31,574

Advanced Education and Employment

Vote 37 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	310	294
Office and Information Technology.....	2,044	2,116

Classification by Type

	2007-08	2006-07
Amortization.....	2,354	2,410

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

	2,354	2,410
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SASKATCHEWAN

Agriculture and Food

Vote 1

The mandate of the Department is to foster a commercially viable, self-sufficient, and sustainable agriculture and food sector. Working with individuals, businesses, communities, and governments, the Department will assist farmers and ranchers, encourage higher value production and processing and promote sustainable economic development in rural Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	6,979	6,290
Policy and Planning.....	7,249	6,033
Farm Stability and Adaptation.....	118,335	98,776
Research and Technology.....	13,583	13,261
Development and Technology Transfer.....	21,665	20,857
Inspection and Regulatory Management.....	3,855	3,542
Land Management.....	3,966	3,587
Industry Assistance.....	14,637	7,327
Financial Programs.....	4,600	4,244
Crop Insurance.....	104,064	100,875
Total Appropriation	298,933	264,792
Capital Asset Acquisitions.....	(250)	- - -
Capital Asset Amortization.....	2,424	144
Total Expense	301,107	264,936

FTE Staff Complement

Department.....	398.5	408.0
Revolving Funds.....	124.1	124.1
	522.6	532.1

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Agriculture and Food

Vote 1 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (AG01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, and other operational services that include accommodations required for the delivery of the Department's mandate. It also provides central services to the Department of Regional Economic and Co-operative Development and human resource services to the Information Technology Office on a cost-recovery basis.

Allocations

Executive Management.....	864	713
Central Services.....	1,710	1,006
Accommodation Services.....	4,405	4,571

Classification by Type	2007-08	2006-07
Salaries.....	2,742	1,807
Supplier and Other Payments.....	4,848	5,128
Capital Asset Acquisitions.....	250	- - -
Recovery - Internal.....	(861)	(645)

6,979

6,290

Policy and Planning (AG05)

Provides direction and leadership in the analysis, development, design and communication of agricultural policies and programs which include issues related to marketing, trade, farm income stabilization, and land and environmental policy. It also supports strategic planning, implementation, and program delivery through agricultural statistics, information management and technology.

Classification by Type	2007-08	2006-07
Salaries.....	3,803	3,097
Supplier and Other Payments.....	3,446	2,936

7,249

6,033

Farm Stability and Adaptation (AG08)

Provides the Provincial contributions to the Canadian Agricultural Income Stabilization Program.

Classification by Type	2007-08	2006-07
Transfers to Individuals.....	118,335	98,776

118,335

98,776

Agriculture and Food

Vote 1 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Research and Technology (AG06)		
Supports research into the development of new agricultural technology and facilitates diversification and value-added opportunities in the agri-food industry.		
Allocations		
Project Coordination.....	947	848
Research Programming.....	12,636	12,413
Classification by Type	2007-08	2006-07
Salaries.....	780	681
Supplier and Other Payments.....	167	167
Transfers for Public Services.....	12,636	12,413
	13,583	13,261
Development and Technology Transfer (AG07)		
Promotes the development, expansion and diversification of the agriculture production and manufacturing industry by providing production, irrigation, processing, business and adaptation support, the demonstration of new technologies, and community, regional and institutional development.		
Classification by Type	2007-08	2006-07
Salaries.....	12,229	10,935
Supplier and Other Payments.....	9,436	9,922
	21,665	20,857
Inspection and Regulatory Management (AG12)		
Assists agriculture industry development by providing livestock, game farm, and pesticide services. It also provides livestock disease monitoring and environmental assessment for intensive livestock operations.		
Allocations		
Program Operations.....	3,650	3,337
Livestock Services Revolving Fund - Subsidy.....	---	---
- Net Expense (Recovery) (Statutory).....	205	205
Classification by Type	2007-08	2006-07
Salaries.....	2,143	1,830
Supplier and Other Payments.....	1,712	1,712
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$3,650K.</i>	3,855	3,542

Agriculture and Food

Vote 1 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Land Management (AG04)

Manages agricultural Crown land through leasing and sales programs and through the Saskatchewan Community Pastures Program, while promoting integrated land use and a sustainable land resource.

Allocations

Land Management Services.....	3,066	2,787
Losses on Sale of Land.....	400	300
Land Revenue - Bad Debt Allowances.....	500	500
Pastures Revolving Fund - Subsidy.....	---	---
- Net Expense (Recovery) (Statutory).....	---	---

Classification by Type	2007-08	2006-07
Salaries.....	2,298	2,019
Supplier and Other Payments.....	1,168	1,068
Transfers to Individuals.....	500	500

3,966 3,587

Industry Assistance (AG03)

Provides financial assistance and compensation programs to support development, expansion and diversification of the agriculture industry.

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	14,637	7,327

14,637 7,327

Financial Programs (AG09)

Supports the development and sustainability of agricultural operations through the delivery of guarantee, lending and rebate programs. It also administers and collects the outstanding loan and investment portfolios and guarantees of the Agricultural Credit Corporation of Saskatchewan (ACS) and the Agri-Food Equity Fund.

Classification by Type	2007-08	2006-07
Salaries.....	3,557	3,202
Supplier and Other Payments.....	1,043	1,042

4,600 4,244

Agriculture and Food

Vote 1 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Crop Insurance (AG10)

The Saskatchewan Crop Insurance Corporation administers insurance programs which protect grain and livestock producers from production failures due to natural hazards. It also delivers programs which compensate producers for crop damage caused by big game and migratory waterfowl.

Allocations

Program Delivery.....	26,627	26,216
Crop Insurance Program Premiums.....	71,937	69,159
Crop Insurance - Interest Subsidy.....	5,500	5,500

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	26,627	26,216
Transfers to Individuals.....	77,437	74,659

104,064 100,875

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Infrastructure ¹	2,269	- - -
Land, Buildings and Improvements.....	79	72
Machinery and Equipment.....	12	12
Transportation Equipment.....	5	2
Office and Information Technology.....	59	58

Classification by Type	2007-08	2006-07
Amortization.....	2,424	144

Amortization is a non-voted, non-cash expense and is presented for information purposes only. 2,424 144

¹ The Lake Diefenbaker area farm irrigation network capital assets of the Saskatchewan Water Corporation were transferred to the Department on April 1, 2006.

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SASKATCHEWAN

Community Resources

Vote 36

The mandate of the Department is to work with citizens as they build better lives for themselves through economic independence, strong families, and active involvement in the labour market and community. The Department invests in positive outcomes for people in areas of income support, child and family services, supports for persons with disabilities, and affordable housing.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	35,582	35,088
Community Inclusion.....	99,480	90,932
Employment Support and Income Assistance.....	310,677	312,768
Office of Disability Issues.....	246	232
Child and Family Services.....	88,244	74,684
Supporting Families and Building Economic Independence.....	64,373	58,734
Housing.....	26,812	30,858
Total Appropriation	625,414	603,296
Capital Asset Acquisitions.....	(1,900)	(2,450)
Capital Asset Amortization.....	1,695	1,569
Total Expense	625,209	602,415

FTE Staff Complement

Department.....	1,985.5	1,935.5
	1,985.5	1,935.5

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Community Resources

Vote 36 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (CR01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	1,405	1,454
Central Services.....	15,254	14,741
Accommodation Services.....	18,923	18,893

Classification by Type

	2007-08	2006-07
Salaries.....	8,368	7,430
Supplier and Other Payments.....	26,214	25,758
Capital Asset Acquisitions.....	1,000	1,900

35,582

35,088

Community Inclusion (CR06)

Delivers support services to persons with disabilities, their families and community-based organizations through case management, financial support, assistance to agencies and families in program planning for children and adults with disabilities, coordination of community resources, short and long-term residential care, vocational day programs and operation of Valley View Centre.

Allocations

Payments for Community Living.....	70,865	63,772
Community Living - Program Delivery.....	26,555	24,900
Supports for Cognitive Disabilities.....	2,060	2,260

Classification by Type

	2007-08	2006-07
Salaries.....	23,758	22,165
Supplier and Other Payments.....	2,797	2,735
Transfers to Individuals.....	72,925	66,032

99,480

90,932

Community Resources

Vote 36 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Employment Support and Income Assistance (CR03)

Provides services and income assistance to Saskatchewan people who are either temporarily or permanently unable to achieve economic self-sufficiency. Assistance is provided to individuals and families to assist in the transition to employment, and to those requiring basic income support, access to housing and child care subsidies.

Allocations

Saskatchewan Assistance Plan.....	205,664	181,054
Transitional Employment Allowance.....	46,570	72,000
Saskatchewan Income Plan - Senior Citizens' Benefits.....	8,700	8,900
Saskatchewan Employment Supplement.....	19,622	19,720
Saskatchewan Child Benefit.....	750	1,800
Child Care Parent Subsidies.....	16,000	16,205
Rental Housing Supplements.....	6,000	6,194
Client and Community Support.....	4,423	4,146
Income Security Administration.....	2,948	2,749

Classification by Type	2007-08	2006-07
Salaries.....	2,229	2,180
Supplier and Other Payments.....	719	569
Transfers for Public Services.....	4,423	4,146
Transfers to Individuals.....	303,306	305,873

310,677

312,768

Office of Disability Issues (CR09)

Provides provincial policy, research and coordination on the development and impact of programs and services for persons with disabilities.

Classification by Type	2007-08	2006-07
Salaries.....	197	183
Supplier and Other Payments.....	49	49

246

232

Community Resources

Vote 36 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Child and Family Services (CR04)

Protects children from abuse and neglect, supports families and communities in caring for children, assists people facing family violence, provides adoption services and services for at-risk youth.

Allocations

Child and Family Community Services.....	62,089	50,540
Child and Family Community-Based Organization Services.....	21,600	20,440
Child and Family Services Administration.....	4,555	3,704

Classification by Type	2007-08	2006-07
Salaries.....	3,402	2,545
Supplier and Other Payments.....	1,153	1,159
Transfers for Public Services.....	21,600	20,440
Transfers to Individuals.....	62,089	50,540

88,244

74,684

Supporting Families and Building Economic Independence (CR05)

Delivers a range of programs and supporting services that assist people to increase their employability and become financially independent through a provincial network of offices in partnership with community-based organizations and Aboriginal authorities. It also delivers child, family and youth services including counseling and intervention.

Allocations

Program Delivery.....	59,636	54,340
Income Support - Call Centres.....	4,737	4,394

Classification by Type	2007-08	2006-07
Salaries.....	57,059	51,873
Supplier and Other Payments.....	6,414	6,311
Capital Asset Acquisitions.....	900	550

64,373

58,734

Community Resources

Vote 36 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Housing (CR12)		
Develops and delivers programs that build and maintain independence and self-sufficiency by providing housing and housing services for families, seniors and others who could not otherwise afford adequate, safe and secure shelter.		
Allocations		
Housing Operations.....	11,332	8,928
Saskatchewan Housing Corporation.....	15,480	21,930
Classification by Type	2007-08	2006-07
Salaries.....	9,505	7,120
Supplier and Other Payments.....	1,827	1,808
Transfers to Individuals.....	15,480	21,930
	26,812	30,858

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	796	693
Machinery and Equipment.....	66	69
Office and Information Technology.....	833	807
Classification by Type	2007-08	2006-07
Amortization.....	1,695	1,569
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	1,695	1,569

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SASKATCHEWAN

Corrections and Public Safety

Vote 73

The mandate of the Department is to promote safe communities by delivering effective programs for individuals in conflict with the law, through emergency planning and communication, through monitoring of building standards, the delivery of fire prevention and disaster assistance programs and through licensing and inspection services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	14,848	14,570
Adult Corrections.....	76,017	68,660
Young Offender Programs.....	46,125	42,925
Public Safety.....	6,805	5,795
Regina Provincial Correctional Centre.....	26,602	14,663
Total Appropriation	170,397	146,613
Capital Asset Acquisitions.....	(28,032)	(17,225)
Capital Asset Amortization.....	240	224
Total Expense	142,605	129,612

FTE Staff Complement

Department.....	1,729.5	1,690.7
Revolving Fund.....	4.0	4.0
	1,733.5	1,694.7

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Corrections and Public Safety

Vote 73 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (CP01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate. It also provides for capital improvements.

Allocations

Executive Management.....	709	670
Central Services.....	4,035	3,750
Accommodation Services.....	10,104	10,150

Classification by Type

	2007-08	2006-07
Salaries.....	2,161	1,684
Supplier and Other Payments.....	11,337	10,404
Capital Asset Acquisitions.....	1,350	2,482

14,848 14,570

Adult Corrections (CP04)

Operates correctional programs for adult offenders, provides community and institutionally-based intervention services and administers alternatives to incarceration programs. It also operates commercial industries within the correctional centres to assist in the rehabilitation and training process.

Allocations

Adult Corrections Facilities.....	60,778	54,852
Community Training Residences.....	2,169	2,132
Community Operations.....	11,089	9,705
Program Support.....	1,941	1,931
Correctional Facilities Industries Revolving Fund - Subsidy.....	40	40
- Net Expense (Recovery) (Statutory).....	- - -	- - -

Classification by Type

	2007-08	2006-07
Salaries.....	62,667	55,090
Supplier and Other Payments.....	12,695	13,515
Capital Asset Acquisitions.....	55	55
Transfers to Individuals.....	600	- - -

76,017 68,660

Corrections and Public Safety

Vote 73 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Young Offender Programs (CP07)

Delivers a wide range of programs for youth in conflict with the law including alternative measures, community service and restitution, probation and intensive supervision and case management, and open and secure custody.

Allocations

Young Offender Facilities.....	26,461	25,732
Community and Alternative Measures.....	7,004	6,484
Program Support.....	1,731	1,490
Regional Services.....	10,929	9,219

Classification by Type	2007-08	2006-07
Salaries.....	32,726	29,875
Supplier and Other Payments.....	6,216	6,541
Capital Asset Acquisitions.....	25	25
Transfers for Public Services.....	5,912	5,357
Transfers to Individuals.....	1,246	1,127

46,125 42,925

Public Safety (CP06)

Develops and enforces safety standards for boilers, pressure vessels, elevators, amusement rides and building construction. It provides coordination services to municipalities for firefighter training, fire prevention programs, emergency preparedness and Sask911. It also provides payments for disaster assistance.

Allocations

Protection and Emergency Services.....	2,877	2,513
Licensing and Inspections.....	2,893	2,452
Provincial Disaster Assistance Program.....	550	550
Joint Emergency Preparedness Program.....	485	280

Classification by Type	2007-08	2006-07
Salaries.....	4,541	3,896
Supplier and Other Payments.....	1,229	1,069
Transfers for Public Services.....	485	280
Transfers to Individuals.....	550	550

6,805 5,795

Corrections and Public Safety

Vote 73 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Regina Provincial Correctional Centre (CP03)

Provides for replacement of the 1913 section of the Regina Provincial Correctional Centre.

Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	26,602	14,663

26,602 14,663

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	22	6
Machinery and Equipment.....	59	59
Office and Information Technology.....	159	159

Classification by Type	2007-08	2006-07
Amortization.....	240	224

Amortization is a non-voted, non-cash expense and is presented for information purposes only. 240 224



SASKATCHEWAN

Culture, Youth and Recreation

Vote 27

The mandate of the Department is to support and celebrate Saskatchewan as a great place to live and work. The Department is dedicated to ensuring that Saskatchewan people, especially our young people, reach their fullest potential. By working collaboratively with diverse groups and communities, the Department enhances the Province's cultural, artistic, recreational and social life. It also recognizes accomplishment and promotes excellence in the arts, culture, heritage and sport.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	7,751	7,268
Culture.....	17,115	17,311
Recreation.....	1,141	682
Policy and Youth.....	1,102	867
Community Initiatives Fund.....	6,125	5,774
Building Communities.....	40,000	---
Heritage.....	10,942	10,101
Saskatchewan Communications Network.....	5,997	5,898
Total Appropriation	90,173	47,901
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	20	20
Total Expense	90,193	47,921

FTE Staff Complement

Department.....	87.5	86.5
	87.5	86.5

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Culture, Youth and Recreation

Vote 27 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (CY01)

Provides executive direction and centrally-managed services in the areas of finance, information management, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	761	690
Central Services.....	1,112	908
Accommodation Services.....	5,878	5,670

Classification by Type

	2007-08	2006-07
Salaries.....	1,050	1,012
Supplier and Other Payments.....	6,701	6,256

7,751

7,268

Culture (CY03)

Provides policy, advisory and other services to government on issues in consultation with cultural community stakeholders and provides financial assistance to support the development of the arts and cultural industries. It coordinates policy development for government and provides stewardship and accountability of the public investment in arts and culture. It also provides program evaluation support to the Department.

Allocations

Culture Operations Support.....	1,125	1,502
Saskatchewan Arts Board.....	6,034	5,284
SaskFILM.....	1,031	900
Film Employment Tax Credit.....	8,200	8,900
Cultural Industries Development.....	300	300
Conexus Arts Centre.....	425	425

Classification by Type

	2007-08	2006-07
Salaries.....	555	505
Supplier and Other Payments.....	570	897
Transfers for Public Services.....	15,990	15,909

17,115

17,311

Culture, Youth and Recreation

Vote 27 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Recreation (CY09)

Provides leadership, advisory and consultative expertise to the sport and recreation sector in the Province. It also coordinates sport policy direction for the lottery system to support development of sport and recreation across the Province.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	466	370
Supplier and Other Payments.....	675	312

1,141 682

Policy and Youth (CY05)

Provides stewardship and accountability of the public investments made through the lottery system and the Community Initiatives Fund. It provides policy advice on strategic issues confronting the core delivery system for sport, culture, recreation, voluntary sector and youth programs in Saskatchewan. It also develops and implements policies and programs to involve youth in government decision-making.

Allocations

Youth Services.....	364	337
Lottery and Community Initiatives Stewardship.....	384	353
Premier's Voluntary Sector Initiative.....	354	177

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	727	670
Supplier and Other Payments.....	375	197

1,102 867

Community Initiatives Fund (CY06)

Provides for payments to the Community Initiatives Fund based on a share of net profits of the Saskatchewan Gaming Corporation.

<i>Classification by Type</i>	2007-08	2006-07
Transfers for Public Services.....	6,125	5,774

6,125 5,774

Building Communities (CY11)

The Building Communities Program is supported by the Saskatchewan Infrastructure Fund for new construction, sustainable development and rehabilitation of community-created recreational and cultural infrastructure.

<i>Classification by Type</i>	2007-08	2006-07
Transfers for Public Services - Capital.....	40,000	---

40,000 ---

Culture, Youth and Recreation

Vote 27 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Heritage (CY07)

Provides policy, advisory, regulatory and other services for the protection, conservation and ongoing accessibility of heritage resources. It provides for the operation of the Royal Saskatchewan Museum and financial assistance in support of heritage institutions, museums with a provincial focus, and the Saskatchewan Science Centre.

Allocations

Heritage Operations Support.....	1,183	1,222
Royal Saskatchewan Museum.....	1,974	1,842
Western Development Museum.....	3,015	2,615
Wanuskewin Heritage Park.....	573	500
Saskatchewan Science Centre.....	550	550
Saskatchewan Heritage Foundation.....	275	- - -
Saskatchewan Archives Board.....	3,372	3,372

Classification by Type

	2007-08	2006-07
Salaries.....	2,390	2,177
Supplier and Other Payments.....	767	887
Transfers for Public Services.....	7,785	7,037

10,942

10,101

Saskatchewan Communications Network (CY08)

Supports access to televised educational and cultural programs to meet the needs of Saskatchewan people through satellite technology, and supports the Saskatchewan and regional film and video industry. It encourages the development of Saskatchewan, regional and Aboriginal content in Saskatchewan Communications Network broadcasting. It provides satellite broadcast infrastructure and technical support services to the Department of Learning and the Department of Advanced Education and Employment for distance education. It also provides technical support and infrastructure for CommunityNet and satellite distribution services for the Saskatchewan Legislative Network.

Classification by Type

	2007-08	2006-07
Transfers for Public Services.....	5,997	5,568
Transfers for Public Services - Capital.....	- - -	330

5,997

5,898

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Estimated	Estimated
2007-08	2006-07

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	12	12
Machinery and Equipment.....	3	3
Office and Information Technology.....	5	5

Classification by Type

	2007-08	2006-07
Amortization.....	20	20

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	20	20
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SASKATCHEWAN

Environment

Vote 26

The mandate of the Department is to protect and manage Saskatchewan's environment and natural resources so as to maintain a high level of environmental quality, ensure sustainable development, and provide economic and social benefits for present and future generations.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	20,316	18,764
Environmental Protection and Water Management.....	25,547	25,002
Forest Services.....	14,144	14,442
Fire Management and Forest Protection.....	84,499	93,716
Land.....	2,891	2,539
Parks.....	19,308	16,229
Compliance and Field Services.....	15,959	15,253
Corporate Policy and Planning.....	12,272	6,358
Fish, Wildlife and Biodiversity.....	9,605	8,818
Total Appropriation	204,541	201,121
Capital Asset Acquisitions.....	(17,720)	(28,277)
Capital Asset Amortization.....	6,514	5,545
Total Expense	193,335	178,389

FTE Staff Complement

Department.....	1,082.4	1,079.0
Revolving Funds.....	221.5	221.5
Fish and Wildlife Development Fund.....	16.9	17.9
	1,320.8	1,318.4

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Environment

Vote 26 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (ER01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	1,503	1,310
Central Services.....	11,807	10,542
Accommodation Services.....	7,006	6,912

Classification by Type	2007-08	2006-07
Salaries.....	8,700	8,059
Supplier and Other Payments.....	11,616	10,705

20,316

18,764

Environmental Protection and Water Management (ER11)

Delivers environmental protection programs by developing standards and legislation, regulation and inspection of operations, maintaining environmental information systems and evaluating programs related to air quality, water and wastewater, waste management, industrial operations, mining and milling operations, hazardous substances and contaminated sites. It reports to the public on the state of provincial water and wastewater facilities. It also provides financial support to the Saskatchewan Watershed Authority (mandated to manage water quantity and protect water quality) and the Beverage Container Collection and Recycling System, which is a province-wide system of depots that collects designated non-refillable beverage containers operated by SARCAN.

Allocations

Air and Land.....	4,124	4,021
Drinking Water Quality Section.....	3,196	3,096
Beverage Container Collection and Recycling System.....	11,043	11,348
Saskatchewan Watershed Authority - Operations.....	1,211	919
Saskatchewan Watershed Authority - Water Control.....	796	648
Saskatchewan Watershed Authority - Water Infrastructure Rehabilitation.....	3,178	3,139
Saskatchewan Watershed Authority - Water Quality.....	1,999	1,831

Classification by Type	2007-08	2006-07
Salaries.....	5,941	5,544
Supplier and Other Payments.....	1,379	1,573
Transfers for Public Services.....	15,565	15,311
Transfers for Public Services - Capital.....	2,662	2,574

25,547

25,002

Environment

Vote 26 - Continued
(in thousands of dollars)

Forest Services (ER09)

Develops and administers policies and programs to implement an ecosystem-based approach to managing forests and provides geomatics services. It promotes environmental sustainability of the forest industry and mitigates the effect of natural disturbances that could affect the use of or access to forest resources.

Allocations

Forest Programs.....	8,130	7,634
Reforestation.....	3,234	3,292
Insect and Disease Control.....	1,023	2,106
Geomatics.....	1,757	1,410

Classification by Type	2007-08	2006-07
Salaries.....	6,404	5,744
Supplier and Other Payments.....	7,740	8,698

14,144 **14,442**

Fire Management and Forest Protection (ER10)

Plans and delivers risk-based forest fire management activities, including detection, preparedness, and suppression. It conducts public wildfire awareness, wildfire risks mitigation activities and wildland fire educational programs. It also maintains an aerial firefighting fleet, a radio communications network, meteorological and communications services and provides for recoverable costs incurred while assisting other jurisdictions with fire suppression.

Allocations

Forest Fire Operations.....	71,232	65,502
Recoverable Fire Suppression Operations.....	1,400	1,400
Forest Fire Capital Projects.....	11,867	26,814

Classification by Type	2007-08	2006-07
Salaries.....	20,765	17,856
Supplier and Other Payments.....	50,977	50,631
Capital Asset Acquisitions.....	12,757	25,229

84,499 **93,716**

Environment

Vote 26 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Land (ER15)

Develops and administers policies and programs for the management of Crown land to maintain a healthy eco-system in balance with land use. It issues permits and leases for petroleum and mineral exploration and development, wild rice production, building cabins, operating outfitting camps and peat harvesting. It also responds to land claims including claims under the Treaty Land Entitlement Agreements.

Classification by Type

	2007-08	2006-07
Salaries.....	2,299	1,949
Supplier and Other Payments.....	592	590

2,891

2,539

Parks (ER04)

Develops, delivers and evaluates plans, policies and programs to provide recreational and interpretive opportunities for park visitors in order to promote tourism and to conserve the ecosystems and cultural resources contained in provincial parks. It also provides maintenance and construction of Department facilities, technical support to the regional parks system and assistance for the operations of urban parks.

Allocations

Provincial Park Programs.....	2,881	2,804
Parks Capital Projects.....	5,694	3,934
Meewasin Valley Authority (Statutory).....	740	740
Meewasin Valley Authority Supplementary.....	111	90
Wakamow Valley Authority (Statutory).....	127	127
Wakamow Valley Authority Supplementary.....	18	15
Wascana Centre Authority (Statutory).....	782	782
Wascana Centre Authority Supplementary.....	110	95
Wascana Centre Authority Maintenance.....	1,911	1,877
Swift Current Chinook Parkway.....	90	88
Prince Albert Pehanon Parkway.....	154	135
Battlefords River Valley Park.....	73	55
Weyburn Tatagwa Parkway.....	40	39
Commercial Revolving Fund - Subsidy.....	6,577	5,448
- Net Expense (Recovery) (Statutory).....	---	---

Classification by Type

	2007-08	2006-07
Salaries.....	2,121	2,033
Supplier and Other Payments.....	8,108	7,100
Capital Asset Acquisitions.....	4,848	2,978
Transfers for Public Services.....	4,231	4,118

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$17,659K.

19,308

16,229

Environment

Vote 26 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Compliance and Field Services (ER08)

Develops and delivers province-wide compliance and enforcement programs, based on the Department's compliance strategy and risk assessment, which support protection of the environment and management of natural resource utilization. It also maintains a hazardous spill emergency response unit and an enforcement call centre.

Allocations

Field Operations.....	11,258	10,750
Compliance and Enforcement.....	4,701	4,503

Classification by Type	2007-08	2006-07
Salaries.....	11,771	11,041
Supplier and Other Payments.....	4,073	4,142
Capital Asset Acquisitions.....	115	70

15,959 15,253

Corporate Policy and Planning (ER14)

Provides leadership and direction for development of strategic policy, plans and performance evaluation, risk assessment and integrated environmental monitoring. It develops and coordinates Aboriginal resource management programming and manages the government's environmental impact assessment process to ensure development proposals are planned in an environmentally responsible manner, and that the public has an opportunity to express its concerns. It also leads the development of the provincial Green Strategy and delivers initiatives in support of a government-wide approach to improved environmental management in the province.

Allocations

Planning and Evaluation.....	4,006	3,959
Great Sand Hills Regional Environmental Study.....	- - -	1,609
Environmental Assessment.....	766	790
Green Initiatives.....	7,500	- - -

Classification by Type	2007-08	2006-07
Salaries.....	3,745	3,746
Supplier and Other Payments.....	4,507	2,612
Transfers for Public Services.....	4,020	- - -

12,272 6,358

Environment

Vote 26 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Fish, Wildlife and Biodiversity (ER07)

Provides programs to ensure sustainable fish and wildlife populations, biological diversity and healthy ecosystems remain available for the recreational, social and economic benefit of Saskatchewan people. The Fish and Wildlife Development Fund receives a portion of the revenue from the hunting, trapping, and angling licenses sold in the province and uses it to secure ecologically important fish and wildlife habitat, and promote resource education and endangered species programming.

Allocations

Fish and Wildlife Program.....	5,775	5,446
Fish and Wildlife Development Fund.....	3,830	3,372

Classification by Type	2007-08	2006-07
Salaries.....	3,189	2,851
Supplier and Other Payments.....	2,586	2,595
Transfers for Public Services.....	3,830	3,372

9,605 8,818

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Infrastructure.....	484	449
Land, Buildings and Improvements.....	583	474
Machinery and Equipment.....	917	832
Transportation Equipment.....	3,805	3,065
Office and Information Technology.....	725	725

Classification by Type	2007-08	2006-07
Amortization.....	6,514	5,545

Amortization is a non-voted, non-cash expense and is presented for information purposes only. 6,514 5,545



SASKATCHEWAN

Executive Council

Vote 10

The mandate of the Department is to facilitate and communicate decisions of the Executive Council (Cabinet) by providing research, analysis and policy advice to Cabinet and Cabinet committees, coordinating policy development and government communications and managing Cabinet records. It also provides support to the Premier in his roles as Head of Government, Chair of Cabinet and Head of the political party with the mandate to govern.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	4,296	4,051
Premier's Office.....	553	532
Cabinet Secretariat and Cabinet Planning Unit.....	1,453	1,390
Chief of Communications Office.....	1,879	1,844
House Business and Research.....	431	402
Members of the Executive Council	690	690
Total Appropriation	9,302	8,909
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	9,302	8,909

FTE Staff Complement

Department.....	85.0	85.0
	85.0	85.0

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Executive Council

Vote 10 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (EX01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning and other operational services that include head office accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	1,835	1,693
Central Services.....	1,271	1,260
Accommodation Services.....	1,190	1,098

Classification by Type	2007-08	2006-07
Salaries.....	2,410	2,226
Supplier and Other Payments.....	1,886	1,825

4,296

4,051

Premier's Office (EX07)

Provides administrative support to the Premier and Members of the Executive Council.

Classification by Type	2007-08	2006-07
Salaries.....	398	377
Supplier and Other Payments.....	155	155

553

532

Cabinet Secretariat and Cabinet Planning Unit (EX04)

Maintains procedures for Cabinet to make policy decisions and monitors the implementation of those decisions. Cabinet Secretariat also maintains all Cabinet documents, Orders-in-Council and Regulations and provides support to the Legislative Instruments Committee. The Cabinet Planning Unit provides research, policy advice, analysis and support services to the Committee on Planning and Priorities, the Premier, and Members of the Executive Council.

Allocations

Cabinet Secretariat.....	500	468
Cabinet Planning Unit.....	953	922

Classification by Type	2007-08	2006-07
Salaries.....	1,368	1,305
Supplier and Other Payments.....	85	85

1,453

1,390

Executive Council

Vote 10 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Chief of Communications Office (EX03)

Oversees policies, procedures and standards in strategic communications across government to ensure information on government programs and services is provided to the public, media and other audiences in a timely, accurate and effective manner. It provides communications counseling and administers the government's fair and equitable process for contracting communications services and printing requirements. It also prepares and distributes news releases, provides assistance across government in the preparation of news releases and news conferences and also coordinates the day-to-day media relations for the Premier's Office and Members of the Executive Council.

Classification by Type	2007-08	2006-07
Salaries.....	1,528	1,493
Supplier and Other Payments.....	351	351
	1,879	1,844

House Business and Research (EX08)

Coordinates and organizes the Government's business in the Legislative Assembly and provides research support services for the Premier and Members of the Executive Council.

Classification by Type	2007-08	2006-07
Salaries.....	363	334
Supplier and Other Payments.....	68	68
	431	402

Members of the Executive Council (EX06)

Provides for the payment of salaries to Members of the Legislative Assembly in their capacities as Premier, Deputy Premier and Members of the Executive Council.

Classification by Type	2007-08	2006-07
Salaries.....	690	690
Amounts in this subvote are "Statutory".	690	690

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SASKATCHEWAN

Finance

Vote 18

The mandate of the Department is to provide options and advice to Treasury Board and Cabinet on managing and controlling the finances of the Province. It administers and collects provincial taxes and it supports the Government in being accountable to the Legislature and the public in the use of public funds.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	7,703	7,631
Treasury and Debt Management.....	2,933	2,709
Provincial Comptroller.....	9,083	8,714
Budget Analysis.....	4,915	4,575
Revenue.....	17,882	16,585
Personnel Policy Secretariat.....	415	396
Miscellaneous Payments.....	96	96
Department Operations Appropriation	43,027	40,706
Capital Asset Acquisitions.....	(600)	(900)
Capital Asset Amortization.....	1,061	953
Department Expense	43,488	40,759
Public Service Pensions and Benefits.....	243,860	219,103
Total Appropriation	286,887	259,809

FTE Staff Complement

Department.....	363.0	363.0
Revolving Fund.....	103.4	100.0
	466.4	463.0

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Finance

Vote 18 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (FI01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate. It also provides central services to client agencies.

Allocations

Executive Management.....	682	657
Central Services.....	4,094	3,825
Accommodation Services.....	2,927	3,149

Classification by Type

	2007-08	2006-07
Salaries.....	2,051	1,917
Supplier and Other Payments.....	5,052	4,814
Capital Asset Acquisitions.....	600	900
	7,703	7,631

Treasury and Debt Management (FI04)

Arranges financing requirements of the Government, Crown corporations and other agencies. It manages the provincial debt and provides an investment management service for various funds administered by the Government, Crown corporations and other agencies. It also manages the cash position of the General Revenue Fund.

Classification by Type

	2007-08	2006-07
Salaries.....	1,625	1,506
Supplier and Other Payments.....	1,308	1,203
	2,933	2,709

Provincial Comptroller (FI03)

Assists the Legislative Assembly and the Government in controlling and accounting for the receipt and disposition of public money. It develops and maintains the government-wide revenue and expenditure system and develops government financial management and accounting policies and procedures. It also prepares and publishes financial accountability reports, including the Public Accounts.

Classification by Type

	2007-08	2006-07
Salaries.....	5,023	4,690
Supplier and Other Payments.....	4,060	4,024
	9,083	8,714

Finance

Vote 18 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Budget Analysis (FI06)

Supports decision-making through the provision of information, policy analysis and advice to the Minister of Finance, Treasury Board, Cabinet and departments on revenue, expenditure, economic and social issues, and disseminates financial, economic and social information. It also coordinates the development and implementation of enhanced planning and reporting practices across government.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	4,121	3,785
Supplier and Other Payments.....	794	790
	4,915	4,575

Revenue (FI05)

Administers provincial tax and refund programs. It collects revenue, conducts audits, issues tax refunds and provides information related to tax and refund programs. It also provides for payments to the Canada Revenue Agency (CRA) for administration of provincial income tax, and to Saskatchewan Government Insurance for the administration of the mandatory Driver Licence and Registration Administration program.

Allocations

Revenue Division.....	14,412	13,115
Allowance for Doubtful Accounts.....	1,200	1,200
CRA Income Tax Administration.....	970	970
Driver Licence and Registration Administration.....	1,300	1,300

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	10,586	9,495
Supplier and Other Payments.....	7,296	7,090
	17,882	16,585

Personnel Policy Secretariat (FI10)

Provides support and advice to the Cabinet Committee on Public Sector Compensation, client employers and government departments with respect to the management of collective bargaining and compensation activities. It also provides general human resource policy initiatives in the provincial public sector.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	344	326
Supplier and Other Payments.....	71	70
	415	396

Finance

Vote 18 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Miscellaneous Payments (FI08)

Provides for miscellaneous payments and unforeseen expenditures.

Allocations

Bonding of Public Officials.....	21	21
Unforeseen and Unprovided For.....	50	50
Implementation of Guarantees (Statutory).....	25	25

Classification by Type

	2007-08	2006-07
Supplier and Other Payments.....	96	96

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$71K.

96 96

Pensions and Benefits (FI09)

Provides for the employer's contributions to government employees', Judges' and Members of the Legislative Assembly (MLA) pensions and benefits plans. It supports the Judges' Superannuation Fund and provides for pension allowances for retired MLAs and members of the Public Service Superannuation Plan (PSSP). It also administers the PSSP.

Allocations

Public Service Superannuation Plan (Statutory).....	109,330	102,801
Members of the Legislative Assembly - Pensions and Benefits (Statutory).....	3,109	3,085
Judges' Superannuation Plan (Statutory).....	2,468	2,377
Public Employees' Pension Plan.....	48,186	38,703
Canada Pension Plan - Employer's Contribution.....	26,303	24,199
Employment Insurance - Employer's Contribution.....	11,923	11,889
Workers' Compensation - Employer's Assessment.....	9,925	8,313
Employees' Benefits - Employer's Contribution.....	31,147	26,472
Services to Public Service Superannuation Plan Members.....	1,326	1,046
Public Employees' Benefits Agency Revolving Fund - Subsidy.....	---	---
- Net Expense (Recovery) (Statutory).....	143	218

Classification by Type

	2007-08	2006-07
Supplier and Other Payments.....	1,469	1,264
Pensions and Benefits.....	242,391	217,839

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$128,810K.

243,860 219,103

Finance

Vote 18 - Continued
(in thousands of dollars)

Estimated 2007-08	Estimated 2006-07
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Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Machinery and Equipment.....	4	4
Office and Information Technology.....	996	902
Land, Buildings and Improvements.....	61	47

Classification by Type

	2007-08	2006-07
Amortization.....	1,061	953

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	1,061	953
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SASKATCHEWAN

Finance - Servicing Government Debt

Vote 12

This Vote provides for costs associated with the Province's debt incurred for general government purposes. The costs include interest, foreign exchange gains and losses, discounts, premiums, fees, commissions and other debt-related costs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Debt Servicing.....	560,000	551,000
Total Appropriation	560,000	551,000
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	560,000	551,000

Finance - Servicing Government Debt

Vote 12 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Debt Servicing (FD01)

Provides for interest costs, gains or losses resulting from a change in the value of the Canadian dollar associated with debt that is denominated in foreign currencies, premiums, discounts, commissions and other costs, expenses and charges related to the Province's debt incurred for government purposes.

Allocations

Interest on Government Debt (Statutory).....	549,800	539,700
Foreign Currency Adjustment (Statutory).....	3,200	1,700
Fees and Commissions (Statutory).....	7,000	9,600

Classification by Type

	2007-08	2006-07
Debt Servicing.....	560,000	551,000

Amounts in this subvote are "Statutory".

560,000 551,000



First Nations and Métis Relations

Vote 25

The mandate of the Department is to work with First Nations and Métis peoples and other orders of government to advance common interests and to improve social and economic outcomes of Aboriginal people. The Department provides leadership within the provincial government to ensure First Nations and Métis priorities and issues are reflected in the development, coordination and implementation of government policies and programs. The Department also ensures the Province's obligations with respect to Treaty Land Entitlements are fulfilled.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	1,997	1,735
Policy Coordination and Support for Aboriginal Organizations.....	8,155	5,421
Gaming Agreements.....	36,882	29,180
Treaty Land Entitlement.....	4,660	14,759
Total Appropriation	51,694	51,095
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	51,694	51,095

FTE Staff Complement

Department.....	44.0	40.5
	44.0	40.5

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

First Nations and Métis Relations

Vote 25 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (FN01)

Provides executive direction and centrally-managed services in the areas of finance, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	999	758
Central Services.....	643	631
Accommodation Services.....	355	346

Classification by Type	2007-08	2006-07
Salaries.....	1,088	905
Supplier and Other Payments.....	909	830

1,997 1,735

Policy Coordination and Support for Aboriginal Organizations (FN02)

Develops and coordinates government policies with respect to First Nations and Métis peoples, including the administration of the First Nations and Métis Consultation Capacity Fund. It also supports special initiatives with Aboriginal organizations and promotes and facilitates Aboriginal employment opportunities across the public and private sectors including the First Nations and Métis Business Development Program.

Allocations

Policy and Coordination.....	2,897	2,370
Support for Aboriginal Organizations and Issues.....	1,758	1,551
First Nations and Métis Consultation Capacity Fund.....	2,000	- - -
First Nations and Métis Business Development Program.....	1,500	1,500

Classification by Type	2007-08	2006-07
Salaries.....	2,104	1,746
Supplier and Other Payments.....	793	624
Transfers for Public Services.....	3,258	3,051
Transfers to Individuals.....	2,000	- - -

8,155 5,421

First Nations and Métis Relations

Vote 25 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Gaming Agreements (FN03)		
Provides payments related to the Province's financial obligations pursuant to provincial gaming agreements.		
Allocations		
First Nations Gaming Agreements.....	34,882	27,180
Métis Development Fund.....	2,000	2,000
Classification by Type	2007-08	2006-07
Transfers for Public Services.....	36,882	29,180
	36,882	29,180
Treaty Land Entitlement (FN04)		
Provides for the Province's financial obligations pursuant to Treaty Land Entitlement Agreements.		
Classification by Type	2007-08	2006-07
Transfers to Individuals.....	4,660	14,759
	4,660	14,759

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SASKATCHEWAN

Forestry Secretariat

Vote 79

The mandate of the Secretariat is to facilitate the growth and development of the provincial forest industry. The Secretariat works in partnership with business, communities, governments and other provincial agencies to develop and deliver policies and programs to enhance forest industry competitiveness, increase investment and facilitate value-added production in the forest sector.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Forestry Secretariat.....	2,000	1,350
Total Appropriation	2,000	1,350
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	2,000	1,350

FTE Staff Complement

Secretariat.....	5.0	---
	5.0	---

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Forestry Secretariat

Vote 79 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Forestry Secretariat (FR01)

Develops and delivers policies and programs to facilitate economic development in the Saskatchewan forest industry.

<i>Classification by Type</i>	2007-08	2006-07		
Salaries.....	475	- -		
Supplier and Other Payments.....	1,525	1,350		
			2,000	1,350



SASKATCHEWAN

Government Relations

Vote 30

The mandate of the Department is to advance Saskatchewan's interests and priorities through management of the Province's relations with other governments in Canada and abroad. The Department also leads and coordinates the provincial partnership with municipalities and works to strengthen local governance and the sustainable provision of municipal services and infrastructure by providing the legislative framework and financial, technical, and policy support to municipalities. In addition, the Department oversees provincial honours, leads official protocol, manages Government House, provides administrative services to the Office of the Lieutenant Governor, and coordinates French-language services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	5,329	5,004
Intergovernmental Relations.....	2,888	2,704
Municipal Relations.....	6,392	5,263
Municipal Financial Assistance.....	201,243	153,009
Saskatchewan Municipal Board.....	1,201	1,137
New Deal for Cities and Communities.....	33,321	30,229
Provincial Secretary.....	2,090	2,058
Total Appropriation	252,464	199,404
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	3
Total Expense	252,464	199,407

FTE Staff Complement

Department.....	168.0	166.7
	168.0	166.7

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Government Relations

Vote 30 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (GR01)

Provides executive direction and centrally-managed services in the areas of finance, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	851	864
Central Services.....	2,423	2,175
Accommodation Services.....	2,055	1,965
Classification by Type	2007-08	2006-07
Salaries.....	2,058	1,872
Supplier and Other Payments.....	3,271	3,132
	5,329	5,004

Intergovernmental Relations (GR04)

Supports the Minister and the Premier at all Canadian intergovernmental and international meetings. It supports the development, coordination and implementation of the Province's intergovernmental and international activities and policies, and is directly responsible for trade policy negotiations. It also coordinates and manages matters relating to French-language services.

Allocations

Canadian Intergovernmental Relations.....	876	803
International Relations.....	1,012	944
Trade Policy.....	565	538
Office of French-Language Coordination.....	435	419
Classification by Type	2007-08	2006-07
Salaries.....	1,837	1,640
Supplier and Other Payments.....	482	505
Transfers for Public Services.....	569	559
	2,888	2,704

Municipal Relations (GR08)

Develops the legislative and policy framework for the operation of the provincial system of municipal government. It provides advisory and other services to municipal organizations, and administers financial assistance programs in support of municipalities.

Classification by Type	2007-08	2006-07
Salaries.....	4,693	4,190
Supplier and Other Payments.....	1,579	953
Transfers for Public Services.....	120	120
	6,392	5,263

Government Relations

Vote 30 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Municipal Financial Assistance (GR07)

Provides financial assistance in support of municipal governance, infrastructure and services. Assistance is also provided to related authorities and agencies for the management of property assessment.

Allocations

Urban Revenue Sharing.....	67,447	51,484
Rural Revenue Sharing.....	44,631	37,974
Rural Municipal Primary Weight Corridors Program.....	5,000	- - -
Northern Revenue Sharing.....	10,181	7,801
Canada-Saskatchewan Infrastructure Program.....	2,376	6,000
Transit Assistance for the Disabled.....	2,650	2,650
Grants-in-Lieu of Property Taxes.....	11,500	11,500
Saskatchewan Assessment Management Agency (Statutory).....	4,000	4,000
Saskatchewan Assessment Management Agency Supplementary.....	2,661	1,835
Municipal Rural Infrastructure Fund - Phase 1.....	21,715	23,765
Municipal Rural Infrastructure Fund - Phase 2.....	16,000	- - -
Canada Strategic Infrastructure Fund.....	11,500	5,000
Urban Development Agreements.....	1,582	1,000

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	137,045	113,519
Transfers for Public Services - Capital.....	64,198	39,490

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$197,243K.

201,243 **153,009**

Saskatchewan Municipal Board (GR06)

Oversees the financial credibility of municipalities, and hears and determines appeals respecting planning, subdivision, property assessment, fire prevention orders, municipal boundaries and property maintenance. It approves municipal capital debt financing and local improvement initiatives. It also functions as the Board of Revenue Commissioners to hear and determine appeals on taxes and monies owed to the Crown where statutes permit and to adjust debts due to the Crown.

Allocations

Administration - Local Government Committee.....	828	776
Planning Appeals Committee.....	97	94
Assessment Appeals Committee.....	276	267

Classification by Type	2007-08	2006-07
Salaries.....	959	896
Supplier and Other Payments.....	242	241

1,201 **1,137**

* The Saskatchewan Infrastructure Fund was created in 2006-07 to receive transfer payments from the General Revenue Fund to support future infrastructure projects and programs. For 2007-08, a transfer from the Fund will support the Canada-Saskatchewan Infrastructure Program (\$976K), the Canada Strategic Infrastructure Fund (\$4,500K) and Urban Development Agreements (\$82K).

Government Relations

Vote 30 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

New Deal for Cities and Communities (GR10)

Administers payments received from the federal government that are to be directed to Saskatchewan municipalities for municipal infrastructure and public transit initiatives.

Allocations

New Deal for Cities and Communities.....	32,811	17,729
Public Transit Program.....	510	12,500

Classification by Type	2007-08	2006-07
Salaries.....	254	242
Supplier and Other Payments.....	193	168
Transfers for Public Services - Capital.....	32,874	29,819

33,321 30,229

Provincial Secretary (GR03)

Coordinates and manages matters relating to official protocol and Government House. It also provides administrative services to the Office of the Lieutenant Governor.

Allocations

Lieutenant Governor's Office.....	492	460
Office of Protocol and Honours.....	1,115	1,115
Government House.....	483	483

Classification by Type	2007-08	2006-07
Salaries.....	1,203	1,084
Supplier and Other Payments.....	887	974

2,090 2,058

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Office and Information Technology.....	---	3
--	-----	---

Classification by Type	2007-08	2006-07
Amortization.....	---	3

Amortization is a non-voted, non-cash expense and is presented for information purposes only. --- 3



SASKATCHEWAN

Health

Vote 32

The mandate of the Department is to provide leadership in defining and implementing a vision for health and healthy living, and a framework for health systems. The Department assesses, promotes and protects the health and well-being of the Saskatchewan population and ensures provision of essential and appropriate services to Saskatchewan residents. The Department carries out this mandate by working with a variety of partners, including regional health authorities and the Saskatchewan Cancer Agency.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	16,224	14,981
Provincial Health Services.....	161,583	143,717
Regional Health Services.....	2,323,175	2,172,733
Medical Services and Medical Education Programs.....	612,990	579,995
Drug Plan and Extended Benefits.....	322,855	257,863
Early Childhood Development.....	9,323	9,013
Provincial Infrastructure Projects.....	17,450	11,096
Total Appropriation	3,463,600	3,189,398
Capital Asset Acquisitions.....	(17,975)	(11,621)
Capital Asset Amortization.....	498	806
Total Expense	3,446,123	3,178,583

FTE Staff Complement

Department.....	681.2	684.2
	681.2	684.2

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Health

Vote 32 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (HE01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, policy and planning, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	1,972	1,847
Central Services.....	8,791	8,228
Accommodation Services.....	5,461	4,906

Classification by Type	2007-08	2006-07
Salaries.....	6,672	6,134
Supplier and Other Payments.....	9,552	8,847

16,224 14,981

Provincial Health Services (HE04)

Provides provincially-delivered health services and support in defining and implementing the framework for the delivery of health services, which includes information technology services, vital statistics and provincial health registration. It also funds related health activities and organizations.

Allocations

Canadian Blood Services.....	45,600	45,307
Provincial Targeted Programs and Services.....	40,933	30,386
Provincial Laboratory.....	15,050	14,006
Health Research.....	6,113	5,933
Health Quality Council.....	5,150	5,000
Immunizations.....	10,110	9,823
Saskatchewan Health Information Network.....	22,840	17,190
Provincial Programs Support.....	15,787	16,072

Classification by Type	2007-08	2006-07
Salaries.....	17,426	15,527
Supplier and Other Payments.....	22,996	23,849
Capital Asset Acquisitions.....	525	525
Transfers for Public Services.....	120,636	103,816

161,583 143,717

Health

Vote 32 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Regional Health Services (HE03)

Provides funding and support to regional health authorities and the Saskatchewan Cancer Agency for the delivery of health services. It also provides for medical equipment and the provincial portion of construction and renovation of health facilities.

Allocations

Regional Health Authorities Base Operating Funding

- Athabasca Health Authority Inc.....	4,821	4,255
- Cypress Regional Health Authority.....	83,281	78,005
- Five Hills Regional Health Authority.....	97,090	91,823
- Heartland Regional Health Authority.....	64,931	61,116
- Keewatin Yatthe Regional Health Authority.....	17,345	16,317
- Kelsey Trail Regional Health Authority.....	76,396	71,182
- Mamawetan Churchill River Regional Health Authority.....	16,102	15,296
- Prairie North Regional Health Authority.....	128,842	121,365
- Prince Albert Parkland Regional Health Authority.....	125,397	116,534
- Regina Qu'Appelle Regional Health Authority.....	593,691	559,843
- Saskatoon Regional Health Authority.....	640,971	602,808
- Sun Country Regional Health Authority.....	94,615	88,901
- Sunrise Regional Health Authority.....	135,830	127,109
Regional Targeted Programs and Services.....	89,504	62,235
Saskatchewan Cancer Agency.....	78,490	73,178
Facilities - Capital Transfers.....	36,472	44,040
Equipment - Capital Transfers.....	22,000	22,000
Regional Programs Support.....	17,397	16,726

Classification by Type

	2007-08	2006-07
Salaries.....	12,820	12,419
Supplier and Other Payments.....	13,271	12,811
Transfers for Public Services.....	2,238,512	2,081,463
Transfers for Public Services - Capital.....	58,572	66,040

2,323,175

2,172,733

Health

Vote 32 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Medical Services and Medical Education Programs (HE06)

Provides coverage for medical services, clinical education and specified chiropractic, optometric and dental health costs. It also provides for insured out-of-province medical and hospital costs incurred by Saskatchewan residents.

Allocations

Medical Services - Fee-for-Service.....	384,166	372,421
Medical Services - Non-Fee-for-Service.....	84,333	77,261
Medical Education System.....	30,865	26,562
Chiropractic Services.....	9,510	9,142
Optometric Services.....	4,443	3,992
Dental Services.....	1,754	1,605
Out-of-Province.....	93,545	84,623
Medical Services Program Support.....	4,374	4,389

Classification by Type

	2007-08	2006-07
Salaries.....	3,614	3,644
Supplier and Other Payments.....	760	745
Transfers for Public Services.....	608,616	575,606

612,990

579,995

Drug Plan and Extended Benefits (HE08)

Provides subsidies and additional support for people with low incomes, high drug costs and those with special needs for approved prescription drugs. It funds supplementary health benefits for low-income Saskatchewan residents and funds aids for independent living including oxygen, prosthetic and other devices. It also provides assistance for persons infected with the Human Immunodeficiency Virus through the Canadian blood system.

Allocations

Saskatchewan Prescription Drug Plan.....	262,485	201,936
Saskatchewan Aids to Independent Living.....	32,211	30,648
Supplementary Health Program.....	16,312	15,632
Family Health Benefits.....	7,463	6,271
Multi-Provincial Human Immunodeficiency Virus Assistance.....	245	230
Benefit Plans Program Support.....	4,139	3,146

Classification by Type

	2007-08	2006-07
Salaries.....	3,249	2,723
Supplier and Other Payments.....	890	423
Transfers for Public Services.....	32,211	30,648
Transfers to Individuals.....	286,505	224,069

322,855

257,863

Health

Vote 32 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Early Childhood Development (HE10)

Provides for a component of the integrated Early Childhood Development strategy. This component provides home visiting and professional support to families who face challenges providing a supportive environment for childhood development.

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	9,323	9,013

9,323 9,013

Provincial Infrastructure Projects (HE05)

Provides for replacement and construction of provincially owned health infrastructure.

Allocations

Saskatchewan Disease Control Laboratory.....	16,450	11,096
Saskatchewan Hospital North Battleford.....	1,000	- - -

Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	17,450	11,096

17,450 11,096

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Machinery and Equipment.....	275	260
Office and Information Technology.....	223	237
Land, Buildings and Improvements.....	- - -	309

Classification by Type	2007-08	2006-07
Amortization.....	498	806

Amortization is a non-voted, non-cash expense and is presented for information purposes only. 498 806

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SASKATCHEWAN

Highways and Transportation

Vote 16

The mandate of the Department is to optimize transportation's contribution to the social and economic development of Saskatchewan by operating, preserving, and guiding the development of the provincial transportation system.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	19,484	17,470
Operation of Transportation System.....	84,371	78,677
Preservation of Transportation System.....	117,724	93,239
Strategic Municipal Roads.....	15,900	4,500
Transportation Policy.....	2,315	2,193
Custom Work Activity.....	---	---
Machinery and Equipment.....	8,500	7,500
Department Operations Appropriation	248,294	203,579
Capital Asset Acquisitions.....	(11,081)	(9,314)
Capital Asset Amortization.....	97,575	94,665
Department Expense	334,788	288,930
Highways and Transportation Capital (Vote 17).....	185,305	141,382
Total Appropriation	433,599	344,961

FTE Staff Complement

Department.....	1,480.1	1,430.1
	1,480.1	1,430.1

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation

Vote 16 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (HI01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, geographical information, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate. It also provides for major capital improvements.

Allocations

Executive Management.....	755	716
Central Services.....	5,367	4,564
Accommodation Services.....	13,362	12,190

Classification by Type

	2007-08	2006-07
Salaries.....	4,746	4,217
Supplier and Other Payments.....	12,378	11,645
Capital Asset Acquisitions.....	2,360	1,608

19,484

17,470

Operation of Transportation System (HI10)

Provides for the safe access and operation of the transportation system through the delivery of a range of services including pavement marking, signing, lighting, mowing, snow and ice control, ferry and provincial airport operations, information technology management and systems support and compliance with transportation laws. It also provides related operational services such as engineering standards, property acquisition and management, traffic engineering, testing services, trucking program management, technical advice to short line railways and regulation of provincial railways.

Allocations

Winter Maintenance.....	23,468	22,050
Road Safety and Traffic Guidance.....	22,657	20,671
Operational Services.....	22,485	21,240
Transport Compliance.....	5,749	5,354
Ferry Services.....	3,347	3,168
Airports.....	1,772	1,578
Information Technology Services.....	4,893	4,616

Classification by Type

	2007-08	2006-07
Salaries.....	30,120	28,125
Supplier and Other Payments.....	54,030	50,346
Capital Asset Acquisitions.....	221	206

84,371

78,677

Highways and Transportation

Vote 16 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Preservation of Transportation System (HI04)

Provides preventative maintenance on provincial highways and bridges. It provides delivery, planning, engineering and management of the preservation and capital construction programs. It also includes road and engineering services for municipalities and support for area transportation planning on a regional basis.

Allocations

Surface Preservation.....	108,316	84,733
Regional Services.....	9,408	8,506

Classification by Type	2007-08	2006-07
Salaries.....	26,233	24,761
Supplier and Other Payments.....	91,491	68,478

117,724 93,239

Strategic Municipal Roads (HI15)

Provides for partnership project initiatives that facilitate traffic management on the provincial transportation system. It also provides for strategic investments on First Nations access roads and municipal roads.

Allocations

Municipal Resource Roads.....	5,000	- - -
First Nations Access Roads.....	4,900	- - -
Strategic Partnership Program - Road Management.....	6,000	4,500

Classification by Type	2007-08	2006-07
Supplier and Other Payments.....	10,900	4,500
Transfers for Public Services - Capital.....	5,000	- - -

15,900 4,500

Transportation Policy (HI06)

Provides for transportation policy and program development. It also provides for improvements to the efficiency of Saskatchewan's transportation system by pursuing lower transportation, handling and storage costs for agriculture and other industries and developing new methods for the safe movement of goods.

Classification by Type	2007-08	2006-07
Salaries.....	1,979	1,864
Supplier and Other Payments.....	336	329

2,315 2,193

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
--	----------------------	----------------------

Custom Work Activity (HI09)

Provides for custom work activities performed by the Department for municipalities, Crown corporations and other organizations on a full cost-recovery basis.

Classification by Type	2007-08	2006-07
Salaries.....	500	400
Supplier and Other Payments.....	3,500	3,600
Recovery - External.....	(4,000)	(4,000)

Amounts in this subvote are "Statutory".

Machinery and Equipment (HI13)

Provides for the acquisition and replacement of machinery and equipment used for maintaining and operating the provincial highway system.

Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	8,500	7,500

8,500

7,500

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets and includes changes in inventory valuation. Amortization is calculated using the straight-line method based on the estimated useful life of the asset with the exception of heavy equipment which is based on usage.

Categories of Amortization

Infrastructure.....	91,180	88,800
Land, Buildings and Improvements.....	250	250
Machinery and Equipment.....	5,400	4,900
Transportation Equipment.....	120	115
Office and Information Technology.....	625	600

Classification by Type	2007-08	2006-07
Amortization.....	97,575	94,665

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

97,575

94,665



Highways and Transportation Capital

Vote 17

This Vote provides for the Department's mandate to optimize transportation's contribution to the social and economic development of Saskatchewan by enhancing provincial transportation system assets.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Infrastructure Rehabilitation.....	62,552	42,168
Infrastructure Enhancement.....	122,753	99,214
Total Appropriation	185,305	141,382
Capital Asset Acquisitions.....	(185,305)	(141,382)
Capital Asset Amortization.....	---	---
Total Expense	---	---

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation Capital

Vote 17 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Infrastructure Rehabilitation (HC01)		
Provides for the structural restoration and rehabilitation of paved highways and bridges by utilizing in-house and contracted resources.		
Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	62,552	42,168
	62,552	42,168
Infrastructure Enhancement (HC02)		
Provides for new construction or upgrading of provincial highways and bridges and other transportation infrastructure capital by utilizing in-house and contracted resources. It also provides for municipal partnerships in the reconstruction of provincial highways.		
Allocations		
Highways and Bridges.....	118,353	97,814
Strategic Partnership Program - Road Construction.....	4,400	1,400
Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	122,753	99,214
	122,753	99,214



Industry and Resources

Vote 23

The mandate of the Department is to achieve full and responsible development of Saskatchewan's energy, mineral and forestry resources, work with businesses to expand the Saskatchewan economy by promoting, coordinating and implementing policies, strategies and programs that encourage sustainable economic growth and to optimize revenues to fund government programs and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	9,075	8,136
Investment Programs.....	32,254	44,222
Industry Development.....	7,371	7,743
Petroleum and Natural Gas.....	6,369	5,751
Exploration and Geological Services.....	5,686	4,882
Revenue and Program Services.....	3,340	3,220
Resource and Economic Policy.....	2,584	2,501
Tourism Saskatchewan.....	8,016	7,892
Saskatchewan Trade and Export Partnership Inc.....	2,881	2,791
Total Appropriation	77,576	87,138
Capital Asset Acquisitions.....	---	(400)
Capital Asset Amortization.....	4,755	4,755
Total Expense	82,331	91,493

FTE Staff Complement

Department.....	330.9	330.9
	330.9	330.9

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Industry and Resources

Vote 23 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services (IR01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications, and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate. It also provides for major capital improvements.		
Allocations		
Executive Management.....	841	814
Central Services.....	4,479	3,712
Accommodation Services.....	3,755	3,610
Classification by Type		
	2007-08	2006-07
Salaries.....	2,013	1,935
Supplier and Other Payments.....	7,062	5,801
Capital Asset Acquisitions.....	- - -	400
	9,075	8,136
Investment Programs (IR07)		
Provides financial assistance to businesses, business organizations and research institutions to encourage economic growth in key sectors of the economy. It also delivers federal-provincial economic initiatives.		
Allocations		
Economic Partnership Agreements.....	5,080	5,080
Petroleum Research Initiative.....	1,000	1,000
Strategic Investment Fund.....	3,740	2,740
Technology Commercialization.....	75	75
Mineral Exploration Incentives.....	305	1,073
Energy Sector Initiatives.....	1,054	1,054
Ethanol Fuel Tax Rebate.....	21,000	17,700
Maple Leaf Foods Agreement.....	- - -	15,500
Classification by Type		
	2007-08	2006-07
Supplier and Other Payments.....	1,054	1,054
Transfers for Public Services.....	31,200	43,168
	32,254	44,222

Industry and Resources

Vote 23 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Industry Development (IR03)

Develops and implements policies, programs and services that promote development of the business sector and provides technical assistance to support and sustain economic development activities. It also provides information and promotional support to assist businesses and to encourage economic growth and job creation.

Allocations

Forestry Development.....	419	408
Business Development.....	2,858	2,761
Marketing.....	4,094	4,574

Classification by Type	2007-08	2006-07
Salaries.....	2,836	2,724
Supplier and Other Payments.....	4,535	5,019

7,371

7,743

Petroleum and Natural Gas (IR05)

Develops and administers tax structures to optimize revenues from the oil and gas industry, promotes continued resource development and administers Crown oil and gas rights. It regulates the industry by establishing and enforcing conservation and environmental standards. It also collects, analyzes and distributes production and sales statistics and information on oil and gas reserves to assist in revenue collection and resource management.

Classification by Type	2007-08	2006-07
Salaries.....	5,790	5,196
Supplier and Other Payments.....	579	555

6,369

5,751

Exploration and Geological Services (IR16)

Promotes resource exploration and identifies resource management opportunities to develop the mining industry in the Province by collecting, analyzing and distributing geo-scientific data and undertaking research projects. It also administers the disposition (leasing) of Crown minerals.

Classification by Type	2007-08	2006-07
Salaries.....	4,646	3,966
Supplier and Other Payments.....	1,040	916

5,686

4,882

Industry and Resources

Vote 23 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Revenue and Program Services (IR04)

Assesses, collects and audits resource revenue from the oil, gas and mining industries. It collects mineral rights taxes, administers Crown-owned mineral lands and acts as Trustee to holders of mineral trust certificates. It also implements the mineral provisions of Treaty Land Entitlement and other Aboriginal land agreements and provides land policy support to provincial initiatives affecting mineral lands of the Province. It also administers financial programs that encourage economic growth through investments in key sectors of the economy.

Allocations

Revenue.....	2,881	2,579
Program Services.....	459	641

Classification by Type	2007-08	2006-07
Salaries.....	2,894	2,759
Supplier and Other Payments.....	395	410
Transfers to Individuals.....	51	51

3,340

3,220

Resource and Economic Policy (IR06)

Conducts economic research and identifies, analyzes and develops policies to encourage economic growth, address climate change and promote energy conservation and resource development. It designs and maintains tax structures for coal and industrial and metallic minerals to optimize revenues. It also works with the federal and other governments on policy and program issues.

Classification by Type	2007-08	2006-07
Salaries.....	2,431	2,325
Supplier and Other Payments.....	153	176

2,584

2,501

Tourism Saskatchewan (IR09)

Provides a transfer payment to Tourism Saskatchewan who delivers services related to marketing, advertising, travel counseling, industry education and tourism promotional packaging to support the development of the Saskatchewan tourism industry.

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	8,016	7,892

8,016

7,892

Industry and Resources

Vote 23 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Saskatchewan Trade and Export Partnership Inc. (IR10)

Provides a transfer payment to Saskatchewan Trade and Export Partnership Inc. to support the international and domestic marketing activities of its members and clients for the benefit of Saskatchewan through an industry-government partnership.

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	2,881	2,791

2,881

2,791

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	4,589	4,589
Machinery and Equipment.....	49	49
Office and Information Technology.....	117	117

Classification by Type	2007-08	2006-07
Amortization.....	4,755	4,755

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

4,755

4,755

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SASKATCHEWAN

Information Technology Office

Vote 74

The mandate of the Office is to provide information technology services, lead information technology and service delivery transformation in addition to coordinating and implementing an integrated approach to information technology, information management and data security throughout all government departments.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	1,925	1,706
IT Coordination and Transformation Initiatives.....	3,113	3,739
Major Capital Asset Acquisitions.....	250	250
Interdepartmental Services.....	---	---
Total Appropriation	5,288	5,695
Capital Asset Acquisitions.....	(250)	(250)
Capital Asset Amortization.....	98	63
Total Expense	5,136	5,508

FTE Staff Complement

Office.....	219.9	217.9
	219.9	217.9

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information Technology Office

Vote 74 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (IT01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information technology, communications and other operational services that include head office accommodations required for the delivery of the Office's mandate.

Allocations

Executive Management.....	738	677
Central Services.....	1,015	860
Accommodation Services.....	172	169
Classification by Type	2007-08	2006-07
Salaries.....	1,094	930
Supplier and Other Payments.....	831	776
	1,925	1,706

IT Coordination and Transformation Initiatives (IT03)

Provides information management and information technology coordination to support government-wide policy development in telecommunications, security and IT operations. It leads initiatives to coordinate, develop and share geomatics information and to transform information technology and government service delivery. It also delivers free wireless Internet access services under the Saskatchewan! Connected initiative.

Allocations

Information Technology Coordination.....	2,220	1,760
Office of Geomatics Coordination.....	235	225
Information Technology Transformation.....	458	1,454
Service Transformation.....	200	300
Classification by Type	2007-08	2006-07
Salaries.....	1,666	1,489
Supplier and Other Payments.....	1,447	2,250
	3,113	3,739

Major Capital Asset Acquisitions (IT07)

Provides for the investment in major capital assets, primarily information technology.

Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	250	250
	250	250

Information Technology Office

Vote 74 - Continued

(in thousands of dollars)

Estimated	Estimated
2007-08	2006-07

Interdepartmental Services (IT04)

Provides information technology planning, hardware and software acquisition, system maintenance and development, end-user support services as well as network and communications services to client departments and agencies on a cost-recovery basis.

Classification by Type	2007-08	2006-07
Salaries.....	14,165	11,154
Supplier and Other Payments.....	30,620	21,869
Amortization.....	50	50
<i>Recovery - Internal</i>	(44,756)	(33,001)
<i>Recovery - External</i>	(79)	(72)

Amounts in this subvote are "Statutory".

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Office's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Office and Information Technology.....	148	113
Allocated.....	(50)	(50)

Classification by Type	2007-08	2006-07
Amortization.....	148	113
Amortization Allocated to Services Subvotes.....	(50)	(50)

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

98	63
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SASKATCHEWAN

Justice

Vote 3

The mandate of the Department is to provide legal services and justice policy to ensure government protects the legal rights of citizens and promotes social and economic order. The Department provides support for the court system, prosecutorial services, civil law services, counsel to government, provincial policing services through the Royal Canadian Mounted Police and marketplace regulation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	21,698	24,236
Courts and Civil Justice.....	42,931	40,541
Marketplace Regulation.....	5,244	5,014
Legal and Policy Services.....	23,166	21,273
Community Justice.....	128,621	120,239
Boards and Commissions.....	23,565	22,838
Courts Capital.....	4,250	- - -
Total Appropriation	249,475	234,141
Capital Asset Acquisitions.....	(4,362)	(2,822)
Capital Asset Amortization.....	1,100	626
Total Expense	246,213	231,945

FTE Staff Complement

Department.....	950.1	915.4
Revolving Fund.....	9.0	9.0
	959.1	924.4

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Justice

Vote 3 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (JU01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management and other operational services that include head office and program-based accommodations to the Department and associated boards and commissions. It also provides various central services to the Department of Corrections and Public Safety on a cost-recovery basis.

Allocations

Executive Management.....	780	733
Central Services.....	6,143	5,513
Accommodation Services.....	14,775	17,990

Classification by Type	2007-08	2006-07
Salaries.....	4,487	4,457
Supplier and Other Payments.....	18,234	18,383
Capital Asset Acquisitions.....	112	2,822
Recovery - Internal.....	(1,135)	(1,426)

21,698 24,236

Courts and Civil Justice (JU03)

Provides judicial and operational support to the court system, produces transcripts, and provides enforcement services for legal judgments through the Sheriff's Office. It provides maintenance enforcement and other family justice services to assist parents and children in dealing with the difficulties of family breakdown. It licenses Commissioners of Oaths, Notaries Public and Marriage Commissioners. It also provides dispute resolution services to assist in resolving disputes outside the court system and protects the interests of people who do not have the capacity to manage their own financial affairs.

Allocations

Court Services.....	25,000	23,296
Salaries - Provincial Court Judges (Statutory).....	10,760	10,462
Family Justice Services.....	3,366	3,144
Dispute Resolution.....	1,566	1,523
Public Guardian and Trustee.....	2,239	2,116

Classification by Type	2007-08	2006-07
Salaries.....	33,700	30,983
Supplier and Other Payments.....	9,231	9,558

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$32,171K.

42,931 40,541

Justice

Vote 3 - Continued (in thousands of dollars)

Estimated 2007-08	Estimated 2006-07
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Marketplace Regulation (JU07)

Protects consumer and public interests and supports economic well-being through the enforcement of marketplace legislation and the provision of corporate registry services.

Allocations

Land Titles Assurance Claims (Statutory).....	25	25
Corporations.....	1,839	1,772
Consumer Protection.....	819	788
Saskatchewan Financial Services Commission.....	2,561	2,429

Classification by Type	2007-08	2006-07
Salaries.....	4,414	4,102
Supplier and Other Payments.....	830	912

<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$5,219K.</i>	5,244	5,014
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Legal and Policy Services (JU04)

Provides civil law services, including advice on Aboriginal, trade law and constitutional matters and legal, policy and technical advice in relation to legislation to government departments and agencies and prosecutes criminal code, young offender and provincial offences. It also provides communications services and advice, and provides leadership regarding information access and privacy issues to Executive Government. Through the Queen's Printer, it publishes and distributes legislation, regulations, and other government publications.

Allocations

Civil Law.....	3,228	3,038
Public Law.....	3,054	2,878
Policy, Planning and Evaluation.....	1,241	1,066
Public Prosecutions.....	14,579	13,396
Communications and Public Education.....	576	407
Access and Privacy.....	321	310
Queen's Printer Revolving Fund - Subsidy.....	148	159
- Net Expense (Recovery) (Statutory).....	19	19

Classification by Type	2007-08	2006-07
Salaries.....	19,783	17,903
Supplier and Other Payments.....	3,483	3,470
Recovery - Internal.....	(100)	(100)

<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$23,147K.</i>	23,166	21,273
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Justice

Vote 3 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Community Justice (JU05)

Provides alternative measures and crime prevention programs that respond to the needs of communities for increased safety and greater involvement in justice services. It supports the development of community-based services, coordinates Aboriginal and northern justice initiatives and funds the Aboriginal Courtworker program, the Police Commission and the Public Complaints Commission. It also provides provincial policing services under contract with the Royal Canadian Mounted Police, regulates the private security industry and provides for coroners' investigations.

Allocations

Community Services.....	6,660	6,144
Police Programs.....	6,880	5,835
Law Enforcement Services.....	1,889	1,710
Police Commission.....	828	890
Public Complaints Commission.....	683	594
Royal Canadian Mounted Police.....	108,866	103,109
Coroners.....	2,815	1,957

Classification by Type

	2007-08	2006-07
Salaries.....	4,431	3,513
Supplier and Other Payments.....	4,011	3,780
Transfers for Public Services.....	120,179	112,946

128,621 120,239

Boards and Commissions (JU08)

Provides funding and support to independent, quasi-judicial boards, commissions and inquiries which report to the Minister of Justice.

Allocations

Farm Land Security Board.....	851	861
Human Rights Commission.....	1,609	1,539
Surface Rights Arbitration Board.....	154	150
Rentalsman/Provincial Mediation Board.....	1,186	1,145
Inquiries.....	325	1,650
Legal Aid Commission.....	18,561	16,819
Automobile Injury Appeal Commission.....	879	674

Classification by Type

	2007-08	2006-07
Salaries.....	3,315	2,909
Supplier and Other Payments.....	1,689	3,110
Transfers to Individuals.....	18,561	16,819

23,565 22,838

Justice

Vote 3 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Courts Capital (JU11)

Provides for capital equipment purchases and planning, renovation or building new court facilities.

Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	4,250	---

4,250 ---

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	677	177
Transportation Equipment.....	7	7
Office and Information Technology.....	416	442

Classification by Type	2007-08	2006-07
Amortization.....	1,100	626

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

1,100 626

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SASKATCHEWAN

Labour

Vote 20

The mandate of the Department is to ensure safe, fair and productive workplaces in Saskatchewan. The Department carries out this mandate through labour relations legislation, prevention, education and training services, promoting, developing and enforcing occupational health and safety and labour standards, providing support to injured workers and assisting in preventing and resolving workplace disputes. The Department also works in partnership with all other provincial departments towards the goal of equality for Saskatchewan women.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	5,083	5,144
Occupational Health and Safety.....	6,857	6,103
Labour Relations Board.....	879	823
Labour Relations and Mediation.....	599	534
Labour Standards.....	2,344	2,119
Worker's Advocate.....	603	558
Status of Women Office.....	451	378
Total Appropriation	16,816	15,659
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	14	21
Total Expense	16,830	15,680

FTE Staff Complement

Department.....	179.3	178.3
	179.3	178.3

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Labour

Vote 20 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (LA01)

Provides executive direction and centrally-managed operational services including accommodations required for the delivery of the Department's mandate. It also provides for the development and delivery of Balancing Work and Family programming.

Allocations

Executive Management.....	819	773
Communications.....	657	621
Planning and Policy.....	1,165	1,473
Information Technology.....	566	486
Financial Services.....	392	371
Accommodation Services.....	1,484	1,420

Classification by Type	2007-08	2006-07
Salaries.....	2,771	2,657
Supplier and Other Payments.....	2,312	2,487

5,083

5,144

Occupational Health and Safety (LA06)

Promotes safe and healthy workplaces through education, training, inspections, accident investigations and enforcement of workplace safety standards.

Classification by Type	2007-08	2006-07
Salaries.....	5,443	4,881
Supplier and Other Payments.....	1,414	1,222

6,857

6,103

Labour Relations Board (LA04)

Rules on collective bargaining rights and adjudicates disputes between trade unions and employers, primarily through public hearings and written decisions.

Classification by Type	2007-08	2006-07
Salaries.....	745	691
Supplier and Other Payments.....	134	132

879

823

Labour

Vote 20 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Labour Relations and Mediation (LA07)

Provides conciliation and mediation services to assist employers and unions in resolving disputes arising out of the collective bargaining process and promotes co-operative labour management relations.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	445	417
Supplier and Other Payments.....	154	117
	599	534

Labour Standards (LA03)

Establishes minimum standards of employment through the enforcement of legislation related to hours of work, overtime, minimum wage, annual holidays, termination or layoffs, leaves of absence including compassionate care, maternity, paternity and bereavement, and equal pay provisions. It also delivers outreach programs on rights and responsibilities related to employment standards to workers and employers.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	2,044	1,861
Supplier and Other Payments.....	300	258
	2,344	2,119

Worker's Advocate (LA08)

Provides assistance and advice to injured workers and their dependents who have a dispute with the Workers' Compensation Board concerning a compensation claim.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	561	517
Supplier and Other Payments.....	42	41
	603	558

Status of Women Office (LA09)

Works in partnership with provincial government departments, Crown corporations and the community to achieve the goal of equality for Saskatchewan women.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	326	304
Supplier and Other Payments.....	125	74
	451	378

Labour

Vote 20 - Continued
(in thousands of dollars)

Estimated 2007-08	Estimated 2006-07
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Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Machinery and Equipment.....	14	14
Office and Information Technology.....	- -	7

Classification by Type

	2007-08	2006-07
Amortization.....	14	21

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	14	21
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SASKATCHEWAN

Learning

Vote 5

The mandate of the Department is to provide leadership in the development and operation of early learning and child care, kindergarten through grade twelve education, enhancement of literacy for all Saskatchewan people, and support for provincial library services. Through its leadership, the Department responds to the learning and developmental needs of Saskatchewan children and youth.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	13,408	11,684
Pre-K-12 Education.....	626,871	600,257
Early Learning and Child Care.....	41,311	30,113
Curriculum and E-Learning.....	5,915	4,498
Literacy.....	3,127	2,520
Provincial Library.....	9,641	9,365
Education Property Tax Relief.....	107,850	107,850
Department Operations Appropriation	808,123	766,287
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	1,081	1,183
Department Expense	809,204	767,470
Teachers' Pensions and Benefits.....	135,783	138,749
Total Appropriation	943,906	905,036

FTE Staff Complement

Department.....	317.4	309.4
Revolving Fund.....	25.1	27.1
	342.5	336.5

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (LR01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, quality assurance, program evaluation, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	1,034	985
Central Services.....	8,575	6,967
Accommodation Services.....	3,799	3,732

Classification by Type

	2007-08	2006-07
Salaries.....	2,943	1,976
Supplier and Other Payments.....	10,465	9,921
Recovery - Internal.....	- - -	(213)
	13,408	11,684

Pre-K-12 Education (LR03)

Provides financial, program and administrative support to students, teachers and school boards in the development, delivery and evaluation of programs, including pre-kindergarten and French and international language programming. Funding includes First Nations and Métis education programming, partnerships and capacity building. It also provides operating and capital transfer payments to school divisions for the delivery of education services.

Allocations

Operational Support.....	8,997	5,600
School Operating ¹	587,012	563,200
School Capital Transfers.....	18,326	21,852
School Capital - Debenture Interest Payments.....	100	550
Regional Services.....	2,918	2,727
French Education and International Languages.....	8,853	5,802
Educational Agencies.....	665	526

Classification by Type

	2007-08	2006-07
Salaries.....	7,887	7,789
Supplier and Other Payments.....	5,876	1,935
Transfers for Public Services.....	592,343	568,481
Transfers for Public Services - Capital.....	20,563	21,852
Transfers to Individuals.....	202	200
	626,871	600,257

¹ The amount provided in 2006-07 included funding for programming that indirectly supported school operations. For 2007-08, \$4,784K is allocated to other program areas to improve transparency of the school operating transfer: \$440K to Central Services; \$3,253K to Pre-K-12 Education Operational Support; \$679K to French Education and International Languages; \$367K to Curriculum and Instruction; \$20K to Secondary Digital Learning; and \$25K to Provincial Library.

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Early Learning and Child Care (LR08)

Provides policy and program direction, financial, professional and evaluation supports for early learning and child care. It also provides targeted programs for young children and children with disabilities, and their families.

Allocations

Operational Support.....	3,856	3,016
KidsFirst.....	3,197	3,177
Early Childhood Intervention Programs.....	2,888	2,783
Child Care Facilities.....	31,166	20,937
Early Childhood Education.....	204	200

Classification by Type

	2007-08	2006-07
Salaries.....	2,856	2,552
Supplier and Other Payments.....	1,000	464
Transfers for Public Services.....	32,437	24,684
Transfers for Public Services - Capital.....	2,500	- - -
Transfers to Individuals.....	2,518	2,413

41,311 30,113

Curriculum and E-Learning (LR10)

Provides strategic direction, policy, and developmental supports for curriculum, e-learning, professional development and distance education courses for the provincial education system. It also provides policy and program direction supporting the inclusion of special needs students.

Allocations

Operational Support.....	1,268	1,110
Curriculum and Instruction.....	3,339	2,148
Children's Services.....	581	546
Secondary Level Digital Learning.....	326	300
Technology Supported Learning Revolving Fund - Subsidy.....	376	369
Technology Supported Learning Revolving Fund - Net Expense (Recovery) (Statutory).....	25	25

Classification by Type

	2007-08	2006-07
Salaries.....	3,491	2,907
Supplier and Other Payments.....	2,098	1,291
Transfers for Public Services.....	326	300

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$5,890K.

5,915 4,498

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Literacy (LR17)

Provides financial, policy and program support to increase opportunities for literacy development and supports for all Saskatchewan people.

Allocations

Saskatchewan Literacy Commission.....	570	536
Literacy Initiatives.....	2,557	1,984

Classification by Type	2007-08	2006-07
Salaries.....	408	376
Supplier and Other Payments.....	162	160
Transfers for Public Services.....	2,557	1,984

3,127 2,520

Provincial Library (LR15)

Develops the legislative and policy framework for the operations of the Saskatchewan public library system. It administers grants and coordinates system needs such as the cooperative use of information technologies, databases, interlibrary loans and virtual reference services.

Classification by Type	2007-08	2006-07
Salaries.....	1,581	1,465
Supplier and Other Payments.....	793	304
Transfers for Public Services.....	7,267	7,596

9,641 9,365

Education Property Tax Relief (LR09)

Provides for the education property tax relief program, including on agricultural land, to offset the reduction in school divisions' property tax revenue.

Classification by Type	2007-08	2006-07
Transfers to Individuals.....	107,850	107,850

107,850 107,850

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Teachers' Pensions and Benefits (LR04)

Provides for government's contribution for teachers' pensions and benefits. The Teachers' Superannuation Commission administers the Teachers' Superannuation Plan, the Teachers' Dental Plan and the Teachers' Group Life Insurance Plan. The Saskatchewan Teachers' Retirement Plan and the Teachers' Extended Health Plan are administered by the Saskatchewan Teachers' Federation.

Allocations

Teachers' Superannuation Commission.....	1,389	1,363
Teachers' Superannuation Plan (Statutory).....	63,517	71,477
Teachers' Group Life Insurance (Statutory).....	1,752	1,719
Teachers' Dental Plan.....	9,448	9,129
Saskatchewan Teachers' Retirement Plan (Statutory).....	40,971	40,175
Teachers' Extended Health Plan.....	18,706	14,886

Classification by Type	2007-08	2006-07
Salaries.....	623	596
Supplier and Other Payments.....	766	767
Transfers for Public Services - Pensions and Benefits.....	134,394	137,386

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$29,543K.

135,783 138,749

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	482	499
Office and Information Technology.....	599	684

Classification by Type	2007-08	2006-07
Amortization.....	1,081	1,183

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

1,081 1,183

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SASKATCHEWAN

Northern Affairs

Vote 75

The mandate of the Department is to stimulate and support business and employment development in northern Saskatchewan, promote maximum benefits and opportunities for northerners from northern development, work with northerners and partner agencies to provide leadership and support for regional economic planning and sector development in northern Saskatchewan, and advance northern perspectives and interests within government decision-making processes.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	1,865	1,689
Regional Operations and Financial Programs.....	2,865	3,043
Policy, Planning and Research.....	893	575
Northern Mines Monitoring Secretariat.....	408	402
Total Appropriation	6,031	5,709
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	7	7
Total Expense	6,038	5,716

FTE Staff Complement

Department.....	45.0	43.0
	45.0	43.0

For comparative purposes, figures shown for 2006-07 have been restated to be consistent with the presentation of the 2007-08 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Northern Affairs

Vote 75 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (NA01)

Provides executive direction and centrally-managed services in the areas of finance, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	950	863
Financial and Central Services.....	789	716
Accommodation Services.....	126	110

Classification by Type	2007-08	2006-07
Salaries.....	1,130	940
Supplier and Other Payments.....	735	749

1,865

1,689

Regional Operations and Financial Programs (NA04)

Provides business and employment development services throughout the northern regions, and financial support to northern fishers, trappers, businesses, entrepreneurs, and regional economic development organizations. It also provides support for the delivery of northern investments under the Canada-Saskatchewan Northern Development Agreement.

Allocations

Regional and Program Services.....	1,168	1,346
Northern Development Agreement.....	300	300
Northern Development Fund.....	512	512
Northern Development Fund - Loan Loss Provision.....	500	500
Northern Commercial Fish Transportation Subsidy.....	385	385

Classification by Type	2007-08	2006-07
Salaries.....	804	988
Supplier and Other Payments.....	351	384
Transfers for Public Services.....	300	300
Transfers to Individuals.....	1,410	1,371

2,865

3,043

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

Estimated	Estimated
2007-08	2006-07

Policy, Planning and Research (NA03)

Conducts research and identifies, analyzes and develops policies and strategies to encourage northern business, employment and sector development. It also advances northern perspectives and interests within government decision-making processes.

Allocations

Corporate Policy and Planning.....	491	318
Regional Planning and Sector Development.....	402	257

Classification by Type	2007-08	2006-07
Salaries.....	829	517
Supplier and Other Payments.....	64	58

893	575
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Northern Mines Monitoring Secretariat (NA06)

Assesses and monitors development in the northern mineral sector, and negotiates and administers surface lease agreements. It also works with stakeholders to encourage positive relationships in support of mining development and its associated northern benefits.

Allocations

Northern Mines Monitoring and Community Liaison.....	149	128
Northern Saskatchewan Environmental Quality Committee.....	259	274

Classification by Type	2007-08	2006-07
Salaries.....	300	237
Supplier and Other Payments.....	108	165

408	402
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Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Machinery and Equipment.....	1	1
Office and Information Technology.....	6	6

Classification by Type	2007-08	2006-07
Amortization.....	7	7

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	7	7
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SASKATCHEWAN

Property Management

Vote 13

The mandate of the Department is to support public agency program delivery by providing best value for client requirements in the areas of accommodation, property management, furnishings and supplies, transportation, purchasing, risk management, records management, telecommunications and mail services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	---	---
Accommodation Services.....	8,394	8,178
Project Management.....	1,170	---
Purchasing.....	1,883	1,764
Transportation Services.....	---	---
Government Support Services.....	401	---
Major Capital Asset Acquisitions.....	28,756	24,324
Total Appropriation	40,604	34,266
Capital Asset Acquisitions.....	(28,756)	(24,324)
Capital Asset Amortization.....	---	---
Total Expense	11,848	9,942

FTE Staff Complement

Department.....	834.5	828.5
	<u>834.5</u>	<u>828.5</u>

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Property Management

Vote 13 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (PM01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, risk management and communications required for the delivery of the Department's mandate.

Allocations

Executive Management.....	650	614
Central Services.....	8,494	7,712
Accommodation Services.....	618	607
Allocated to Services Subvotes.....	(9,762)	(8,933)

Classification by Type	2007-08	2006-07
Salaries.....	6,102	5,393
Supplier and Other Payments.....	3,641	3,530
Allocated to Services Subvotes.....	(9,762)	(8,933)
Amortization.....	19	10

Amounts in this subvote are "Statutory".

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Accommodation Services (PM02)

Provides for the operation and maintenance of buildings and facilities, and the disposal of government owned buildings.

Allocations

Operations and Maintenance of Property.....	129,553	129,704
Accommodation Costs Incurred on Behalf of the Legislative Assembly.....	3,056	2,818
Program Delivery and Client Services.....	20,749	24,091
Wind Energy.....	640	400
Environmental Sustainability Investments.....	1,953	2,140
Accommodation Allocated to Departments.....	(105,607)	(109,494)
Accommodation Charged to External Clients.....	(41,950)	(41,481)

Classification by Type	2007-08	2006-07
Salaries.....	28,897	25,841
Supplier and Other Payments.....	103,283	109,017
Allocation from Central Management and Services.....	7,252	6,433
Amortization.....	16,519	17,862
Recovery - Internal.....	(105,607)	(109,494)
Recovery - External.....	(41,950)	(41,481)

8,394 8,178

Property Management

Vote 13 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Project Management (PM03)

Provides for the management of projects on behalf of clients.

Allocations

Regina Provincial Correctional Centre.....	29,891	14,663
Saskatchewan Disease Control Laboratory.....	16,450	11,096
Voice over Internet Protocol (VoIP).....	1,170	- - -
Other.....	7,912	1,575
Project Management Allocated to Departments.....	(54,253)	(27,334)

Classification by Type	2007-08	2006-07
Supplier and Other Payments.....	55,423	27,334
Recovery - Internal.....	(54,253)	(27,334)

1,170 - - -

Purchasing (PM04)

Provides for government procurement of various goods and services, and for supplier development.

Classification by Type	2007-08	2006-07
Salaries.....	1,437	1,396
Supplier and Other Payments.....	446	368

1,883 1,764

Transportation Services (PM05)

Provides for government's vehicle fleet, executive air services and air ambulance services.

Allocations

Vehicle Services.....	36,599	29,800
Air Services.....	8,688	7,718
Transportation Services Allocated to Departments.....	(25,730)	(22,455)
Transportation Services Charged to External Clients.....	(19,557)	(15,063)

Classification by Type	2007-08	2006-07
Salaries.....	3,301	3,040
Supplier and Other Payments.....	26,801	21,462
Allocation from Central Management and Services.....	1,697	1,652
Amortization.....	13,488	11,364
Recovery - Internal.....	(25,730)	(22,455)
Recovery - External.....	(19,557)	(15,063)

Amounts in this subvote are "Statutory".

- - - - -

Property Management

Vote 13 - Continued

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Government Support Services (PM06)		
Provides for the operations of government support services including mail, telecommunications, office and janitorial supplies, records management and other support services.		
Allocations		
Mail Services.....	11,475	10,807
Telecommunications Services.....	11,830	12,192
Distribution Centre and Other Services.....	5,896	6,022
Government Support Services Allocated to Departments.....	(20,121)	(20,994)
Government Support Services Charged to External Clients.....	(8,679)	(8,027)
Classification by Type	2007-08	2006-07
Salaries.....	3,076	3,008
Supplier and Other Payments.....	25,214	25,099
Allocation from Central Management and Services.....	813	848
Amortization.....	98	66
Recovery - Internal.....	(20,121)	(20,994)
Recovery - External.....	(8,679)	(8,027)
	401	---

Major Capital Asset Acquisitions (PM07)

Provides for the investment of major capital assets including land, infrastructure, buildings, vehicles, aircraft, information technology and other capital.

Allocations		
Land, Buildings and Improvements.....	8,248	7,100
Machinery and Equipment.....	20,508	17,224
Classification by Type	2007-08	2006-07
Capital Asset Acquisitions.....	28,756	24,324
	28,756	24,324

Property Management

Vote 13 - Continued
(in thousands of dollars)

Estimated 2007-08	Estimated 2006-07
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Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset with the exception of certain transportation equipment components which is based on usage.

Categories of Amortization

Land, Buildings and Improvements.....	16,386	17,605
Machinery and Equipment.....	13,738	11,697
Allocated.....	(30,124)	(29,302)

Classification by Type

	2007-08	2006-07
Amortization.....	30,124	29,302
Amortization Allocated to Services Subvotes.....	(30,124)	(29,302)

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

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SASKATCHEWAN

Public Service Commission

Vote 33

The Public Service Commission provides leadership and policy direction for the human resource function in the public service. The Commission either directly delivers or collaborates with the departments and agencies of government in the delivery of a wide range of human resource services for the public service.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	2,478	2,150
Human Resource Information Services.....	6,331	5,890
Employee Relations, Policy and Planning.....	2,187	1,837
Human Resource Client Service.....	3,844	3,779
Aboriginal Career Connections Program.....	541	507
Total Appropriation	15,381	14,163
Capital Asset Acquisitions.....	- - -	(1,030)
Capital Asset Amortization.....	1,360	1,310
Total Expense	16,741	14,443

FTE Staff Complement

Commission.....	141.8	135.4
	141.8	135.4

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Commission's capital asset acquisitions and includes the amortization of the Commission's capital assets.

Public Service Commission

Vote 33 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (PS01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodations required for the delivery of the Commission's mandate.

Allocations

Executive Management.....	376	352
Central Services.....	1,087	1,025
Accommodation Services.....	1,015	773

Classification by Type	2007-08	2006-07
Salaries.....	835	773
Supplier and Other Payments.....	1,643	1,377

2,478

2,150

Human Resource Information Services (PS06)

Designs, develops, implements and maintains government-wide information systems to collect, track and audit information required for payroll purposes and human resource management. It develops and delivers payroll policy and operational services in the public service and assists departments in the implementation and operation of government-wide human resource information technology systems by providing training in systems operation and advice to resolve problems and technical issues. It also maintains government-wide personnel, position and competition records.

Classification by Type	2007-08	2006-07
Salaries.....	2,038	1,731
Supplier and Other Payments.....	4,293	3,129
Capital Asset Acquisitions.....	- - -	1,030

6,331

5,890

Employee Relations, Policy and Planning (PS04)

Represents the government in the negotiation of collective agreements with bargaining agents of its employees, provides labour relations services to management and develops and administers compensation systems and policies for public service employees. It also develops standard criteria used to evaluate jobs, develops human resource policy, and provides human resource planning and evaluation services in the public service.

Classification by Type	2007-08	2006-07
Salaries.....	1,948	1,598
Supplier and Other Payments.....	239	239

2,187

1,837

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Human Resource Client Service (PS03)

Manages government-wide classification and staffing services, applying standard evaluation criteria to jobs in the public service, and provides the means to recruit, assess and select applicants to public service employment. It provides human resource professional and advisory services to a group of client departments and provides services and corporate programming to build management and organizational capacity throughout the public service. It also provides workplace diversity and employee and family assistance counseling services.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	3,397	3,247
Supplier and Other Payments.....	447	532
	3,844	3,779

Aboriginal Career Connections Program (PS07)

Provides work experience as well as learning and developmental opportunities to Aboriginal graduates within the public service.

<i>Classification by Type</i>	2007-08	2006-07
Salaries.....	511	477
Supplier and Other Payments.....	30	30
	541	507

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Commission's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	31	31
Office and Information Technology.....	1,329	1,279

<i>Classification by Type</i>	2007-08	2006-07
Amortization.....	1,360	1,310
	1,360	1,310

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

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SASKATCHEWAN

Regional Economic and Co-operative Development

Vote 43

The mandate of the Department is to lead, coordinate and implement policies, strategies and programs that stimulate and facilitate regional economic development. The Department provides entrepreneurs, small businesses, co-operatives, organizations and communities with services and advice which focus on business information, opportunities, business retention and expansion, and strategic partnerships.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	2,371	1,967
Policy and Planning.....	720	680
Investment Programs.....	4,951	4,850
Industry Development.....	3,360	2,967
Co-operatives.....	684	647
Total Appropriation	12,086	11,111
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	27	40
Total Expense	12,113	11,151

FTE Staff Complement

Department.....	56.9	55.9
	56.9	55.9

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Regional Economic and Co-operative Development

Vote 43 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (RD01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate.

Allocations

Executive Management.....	704	622
Central Services.....	1,165	852
Accommodation Services.....	502	493

Classification by Type	2007-08	2006-07
Salaries.....	549	498
Supplier and Other Payments.....	1,822	1,469

2,371 1,967

Policy and Planning (RD02)

Provides direction and leadership in the analysis, development and design of regional economic development policies and programs.

Classification by Type	2007-08	2006-07
Salaries.....	536	449
Supplier and Other Payments.....	184	231

720 680

Investment Programs (RD03)

Provides financial assistance to businesses, economic development organizations, and Regional Economic Development Authorities to encourage economic growth in Saskatchewan.

Allocations

Regional Economic Development Authorities.....	2,718	2,550
Saskatchewan Snowmobile Trail Management.....	550	550
Small Business Loan Associations - Concessionary Allowance.....	466	520
Small Business Loan Associations - Loan Loss Provision.....	667	680
Neighbourhood Development Organizations.....	550	550

Classification by Type	2007-08	2006-07
Transfers for Public Services.....	3,818	3,650
Transfers to Individuals.....	1,133	1,200

4,951 4,850

Regional Economic and Co-operative Development

Vote 43 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Industry Development (RD04)

Develops and implements policies, programs and services that promote the development of the small business sector and provides technical assistance to support and sustain regionally and sectorally-based economic development activities.

Allocations

Regional Development.....	2,701	2,533
Special Projects and Investment Services.....	659	434

Classification by Type

	2007-08	2006-07
Salaries.....	2,691	2,360
Supplier and Other Payments.....	669	607
	3,360	2,967

Co-operatives (RD05)

Develops and implements policies, programs and services that support and promote the development of co-operatives.

Classification by Type

	2007-08	2006-07
Salaries.....	461	433
Supplier and Other Payments.....	223	214
	684	647

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	27	40
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Classification by Type

	2007-08	2006-07
Amortization.....	27	40

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

27 **40**

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SASKATCHEWAN

Saskatchewan Research Council

Vote 35

The mandate of the Council is to assist clients from the public and private sectors in developing a viable economy with quality jobs and a secure environment through research, development and transfer of innovative scientific and technological solutions, applications and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Saskatchewan Research Council.....	8,992	8,446
Total Appropriation	8,992	8,446
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	8,992	8,446

Saskatchewan Research Council

Vote 35 - Continued

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Saskatchewan Research Council (SR01)		
Supports applied research and assists clients in the private and public sectors in the transfer and commercialization of technology to support economic development.		
Classification by Type	2007-08	2006-07
Transfers for Public Services.....	8,992	8,446
	8,992	8,446



SASKATCHEWAN

General Revenue Fund

Budgetary Appropriation and Expense

Legislative Branch of Government

Except for the Provincial Auditor, the Estimates included in the "Legislative Branch of Government" section are reviewed and recommended by the Board of Internal Economy. The Board is established by *The Legislative Assembly and Executive Council Act* to exercise financial authority over the operations of the Legislative Assembly and various officers of the Legislature.

Pursuant to *The Provincial Auditor Act*, the Estimates of the Provincial Auditor are reviewed and recommended by the Public Accounts Committee.

The Legislative Assembly refers the review of these Estimates to the House Services Committee.

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SASKATCHEWAN

Chief Electoral Officer

Vote 34

The mandate of the Office is to provide impartial administration of provincial elections, by-elections and election finances to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Chief Electoral Officer.....	1,299	882
Total Appropriation	1,299	882
Capital Asset Acquisitions.....	(125)	(75)
Capital Asset Amortization.....	---	---
Total Expense	1,174	807

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Chief Electoral Officer

Vote 34 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Chief Electoral Officer (CE01)

Plans and administers provincial elections and by-elections for the Legislature, enumerations other than during an election and provincial election finances under *The Election Act, 1996*. The Office maintains the Province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001*, administers plebiscites and referendums under *The Referendum and Plebiscite Act* and Time votes conducted under *The Time Act*.

Classification by Type	2007-08	2006-07
Salaries.....	638	534
Supplier and Other Payments.....	536	273
Capital Asset Acquisitions.....	125	75

Amounts in this subvote are "Statutory".

1,299

882



SASKATCHEWAN

Children's Advocate

Vote 76

The mandate of the Office of Children's Advocate is to promote the interests of, and act as a voice for, children who have concerns about provincial government services to ensure that the rights of children and youth are respected and valued in communities and in government practice, policy and legislation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Children's Advocate.....	1,450	1,295
Total Appropriation	1,450	1,295
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	1,450	1,295

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Children's Advocate

Vote 76 - Continued
(in thousands of dollars)

Estimated 2007-08	Estimated 2006-07
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Children's Advocate (CA01)

Engages in public education, works to resolve disputes, conducts independent investigations and recommends improvements to programs for children to the Government and the Legislative Assembly.

Allocations

Children's Advocate Operations.....	1,290	1,141
Children's Advocate's Salary (Statutory).....	160	154

Classification by Type

	2007-08	2006-07
Salaries.....	1,160	986
Supplier and Other Payments.....	290	309

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$1,290K.

1,450	1,295
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SASKATCHEWAN

Conflict of Interest Commissioner

Vote 57

The mandate of the Office is to coordinate disclosure of assets held by Members, provide advice on conflict of interest issues, conduct inquiries and provide opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Conflict of Interest Commissioner.....	138	138
Total Appropriation	138	138
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	138	138

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Conflict of Interest Commissioner

Vote 57 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Conflict of Interest Commissioner (CC01)

Coordinates disclosure of assets held by Members, provides advice on conflict of interest issues, conducts inquiries and provides opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Classification by Type

	2007-08	2006-07
Salaries.....	96	91
Supplier and Other Payments.....	42	47

138

138



SASKATCHEWAN

Information and Privacy Commissioner

Vote 55

The mandate of the Office is to review decisions and action of government under the *Freedom of Information and Protection of Privacy Act*, of local authorities under the *Local Authority Freedom of Information and Protection of Privacy Act* and health information trustees under the *Health Information Protection Act*. The Office provides that oversight for the purpose of ensuring that Saskatchewan residents enjoy the full measure of their 'information rights' guaranteed by those statutes. Those information rights include the right to access public information and the right to have personal privacy protected.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Information and Privacy Commissioner.....	675	599
Total Appropriation	675	599
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	675	599

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information and Privacy Commissioner

Vote 55 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Information and Privacy Commissioner (IP01)

The Information and Privacy Commissioner, as a statutory officer of the Legislative Assembly, oversees three different provincial access and privacy laws. This includes reviewing decisions of government institutions, local authorities and health information trustees on access to information requests and breach of privacy complaints in respect of personal information collected, used or disclosed by those bodies. The Commissioner provides public education on information rights in the Province.

Classification by Type

	2007-08	2006-07
Salaries.....	487	414
Supplier and Other Payments.....	188	185

675

599



SASKATCHEWAN

Legislative Assembly

Vote 21

The Legislative Assembly is the parliament of Saskatchewan, consisting of Members who are elected by the people of Saskatchewan. The mandate of the Legislative Assembly is to make provincial laws, control public finances and to debate public issues and the actions of the Executive Government through the Province's elected representatives.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Central Management and Services.....	3,258	3,067
Legislative Assembly Services.....	4,082	4,025
Payments and Allowances to Individual Members.....	11,626	11,305
Committees of the Legislative Assembly.....	351	125
Caucus Operations.....	1,706	1,676
Total Appropriation	21,023	20,198
Capital Asset Acquisitions.....	(15)	(43)
Capital Asset Amortization.....	97	112
Total Expense	21,105	20,267

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Legislative Assembly's capital asset acquisitions and includes the amortization of the Legislative Assembly's capital assets.

Legislative Assembly

Vote 21 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Central Management and Services (LG01)

Provides executive direction through the Speaker, the Board of Internal Economy and the Clerk of the Legislative Assembly, and centrally-managed services in the areas of finance, human resources, policy and planning, information management and communications services.

Allocations

Executive Management.....	292	308
Central Services.....	2,966	2,759

Classification by Type

	2007-08	2006-07
Salaries.....	1,739	1,660
Supplier and Other Payments.....	1,481	1,343
Capital Asset Acquisitions.....	15	43
Transfers for Public Services.....	23	21

3,258 3,067

Legislative Assembly Services (LG03)

Provides services necessary for Members and for the operation of the House and committees, including procedural, protocol, sessional, security, legal, public information and parliamentary library services.

Allocations

Assembly Operations and Services.....	2,173	2,278
Legislative Library.....	1,550	1,505
Law Clerk and Parliamentary Counsel.....	359	242

Classification by Type

	2007-08	2006-07
Salaries.....	2,654	2,690
Supplier and Other Payments.....	1,268	1,177
Transfers for Public Services.....	160	158

4,082 4,025

Payments and Allowances to Individual Members (LG05)

Provides remuneration and expense payments to Members of the Legislative Assembly.

Allocations

Indemnity, Allowances and Expenses for Members (Statutory).....	11,371	11,055
Allowances for Additional Duties (Statutory).....	255	250

Classification by Type

	2007-08	2006-07
Salaries.....	7,257	7,036
Supplier and Other Payments.....	4,369	4,269

Amounts in this subvote are "Statutory".

11,626 11,305

Legislative Assembly

Vote 21 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Committees of the Legislative Assembly (LG04)

Provides services for the operation of standing and special committees of the Legislative Assembly. It also provides for Members' Committee expenses.

Allocations

Committee Support Services.....	280	54
Members' Committee Expenses (Statutory).....	71	71

Classification by Type

	2007-08	2006-07
Salaries.....	247	36
Supplier and Other Payments.....	104	89

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$280K.

351 125

Caucus Operations (LG06)

Provides research, secretarial and administrative services for Government and Opposition caucuses. It also provides for the operation of the Office of the Official Opposition.

Allocations

Government Caucus (Statutory).....	596	586
Opposition Caucus and Office of the Leader of the Opposition (Statutory).....	1,110	1,090

Classification by Type

	2007-08	2006-07
Transfers for Public Services.....	1,706	1,676

Amounts in this subvote are "Statutory".

1,706 1,676

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Legislative Assembly's capital assets that are currently in use to provide a public service. Amortization is calculated using the straight-line method based on the estimated useful service life of the asset.

Categories of Amortization

Machinery and Equipment.....	77	85
Office and Information Technology.....	20	27

Classification by Type

	2007-08	2006-07
Amortization.....	97	112

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

97 112

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SASKATCHEWAN

Ombudsman

Vote 56

The mandate of the Office of the Provincial Ombudsman is to promote fairness in the provision of services by the Government of Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Ombudsman.....	1,935	1,816
Total Appropriation	1,935	1,816
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	1,935	1,816

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Ombudsman

Vote 56 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Ombudsman (OM01)

Investigates complaints respecting administrative actions and decisions of government and, where warranted, recommends corrective action to the Government and the Legislative Assembly. The Office assists in the resolution of complaints against the Government through mediation, negotiation and non-adversarial approaches. The Office engages in public education about fairness and the powers and duties of the Ombudsman.

Allocations

Ombudsman Operations.....	1,775	1,662
Ombudsman's Salary (Statutory).....	160	154

Classification by Type

	2007-08	2006-07
Salaries.....	1,529	1,442
Supplier and Other Payments.....	406	374

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$1,775K.

1,935 1,816



SASKATCHEWAN

Provincial Auditor

Vote 28

The Office serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice and reports on the management of public resources entrusted to government.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Provincial Auditor.....	6,124	5,695
Unforeseen Expenses.....	392	359
Total Appropriation	6,516	6,054
Capital Asset Acquisitions.....	(72)	(79)
Capital Asset Amortization.....	61	88
Total Expense	6,505	6,063

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Provincial Auditor

Vote 28 - Continued
(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Provincial Auditor (PA01)

Provides for the audits of the administration of programs and activities of government departments, health and education institutions, commissions, boards and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. It also provides assistance to the Standing Committee on Public Accounts and Crown and Central Agencies in its review of the Provincial Auditor's Report, the Public Accounts and other reports.

Allocations

Provincial Auditor Operations.....	5,968	5,545
Provincial Auditor's Salary (Statutory).....	156	150

Classification by Type	2007-08	2006-07
Salaries.....	4,045	3,723
Supplier and Other Payments.....	2,007	1,893
Capital Asset Acquisitions.....	72	79

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$5,968K.

6,124 5,695

Unforeseen Expenses (PA02)

Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act*.

Classification by Type	2007-08	2006-07
Salaries.....	392	359

392 359

Amortization of Capital Assets

Accounts for the estimated annual consumption of the capital assets utilized by the Office of the Provincial Auditor. Amortization is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Office and Information Technology.....	61	88
--	----	----

Classification by Type	2007-08	2006-07
Amortization.....	61	88

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

61 88



SASKATCHEWAN

General Revenue Fund Fund Transfers

Fiscal Stabilization Fund
Saskatchewan Infrastructure Fund

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SASKATCHEWAN

Fiscal Stabilization Fund

Vote 71

The Fiscal Stabilization Fund is created by legislation to stabilize the fiscal position of the Province from year to year in order to improve long-term fiscal planning. Fiscal stabilization occurs by transferring money between the Fiscal Stabilization Fund and the General Revenue Fund.

Summary

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Transfer (to) from the General Revenue Fund.....	(509,872)	(75,000)
	(509,872)	(75,000)

Fiscal Stabilization Fund

Vote 71 - Continued

(in thousands of dollars)

Estimated
2007-08

Estimated
2006-07

Fiscal Stabilization Transfers (FS01)

The transfers between the General Revenue Fund and the Fiscal Stabilization Fund provide for fiscal stability of the Province and support long-term fiscal planning.

	2007-08	2006-07
Transfer (to) from the General Revenue Fund.....	(509,872)	(75,000)
	(509,872)	(75,000)



SASKATCHEWAN

Saskatchewan Infrastructure Fund

Vote 78

The Saskatchewan Infrastructure Fund is created by legislation to receive transfer payments from the General Revenue Fund (GRF) to support future commitments for Saskatchewan infrastructure projects and programs. Transfer payments are made from the Fund to the GRF to meet these commitments.

Summary

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Transfer from the General Revenue Fund.....	---	---
Transfer to the General Revenue Fund.....	(45,558)	---
	(45,558)	---

Saskatchewan Infrastructure Fund

Vote 78 - Continued
(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Transfer from the General Revenue Fund (SI01)		
Transfers from the General Revenue Fund (GRF) to the Saskatchewan Infrastructure Fund (SIF) support commitments to Saskatchewan infrastructure projects and programs.		
	2007-08	2006-07
Transfer from the General Revenue Fund.....	---	---
<i>Amounts in this subvote are "Statutory".</i>		
	---	---
Transfer to the General Revenue Fund (SI02)		
Transfers from the Saskatchewan Infrastructure Fund (SIF) to the General Revenue Fund (GRF) support Saskatchewan infrastructure projects and programs appropriated from the GRF for the following allocations.		
Allocations		
Building Communities Program.....	(40,000)	---
Canada-Saskatchewan Infrastructure Program.....	(976)	---
Canada Strategic Infrastructure Fund.....	(4,500)	---
Urban Development Agreements.....	(82)	---
	2007-08	2006-07
Transfer to the General Revenue Fund.....	(45,558)	---
	(45,558)	---

Note: The Saskatchewan Infrastructure Fund (SIF) was created in 2006-07 to receive transfer payments from the General Revenue Fund to support future infrastructure projects and programs. The Fund balance at the end of 2006-07 is estimated at \$97,914K. The Schedule of Transfers and Balance provides the detailed in and out transactions of the Fund.

Saskatchewan Infrastructure Fund

Schedule of Transfers and Balance

(in thousands of dollars)

	March 31, 2006 Balance	2006-07 Transfers Forecast		2007-08 Transfers Estimated		March 31, 2008 Balance
		In	Out	In	Out	
Infrastructure Programs						
Building Communities Program.....	---	100,000	(16,600)	---	(40,000)	43,400
Canada-Saskatchewan						
Infrastructure Program.....	---	976	---	---	(976)	---
Municipal Rural Infrastructure Fund.....	---	8,956	---	---	---	8,956
Canada Strategic Infrastructure Fund.....	---	4,500	---	---	(4,500)	---
Urban Development Agreements.....	---	82	---	---	(82)	---
Transfers	---	114,514	(16,600)	---	(45,558)	52,356

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SASKATCHEWAN

General Revenue Fund

Lending and Investing Activities

Lending and Investing Activities

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Advanced Education and Employment (Vote 169)		
Loans to Student Aid Fund (AE01) - <i>To Be Voted</i>	56,000	60,000
Agriculture and Food (Vote 146)		
Investment in Crown agricultural land held for resale (AG02) - <i>To Be Voted</i>	400	400
Highways and Transportation (Vote 145)		
Loans for Short-Line Railways (HI01) - <i>To Be Voted</i>	1,000	1,000
Northern Affairs (Vote 163)		
Loans under <i>The Economic and Co-operative Development Act - The Northern Economic Development Regulations</i> (NA01) - <i>To Be Voted</i>	2,500	2,500
Regional Economic and Co-operative Development (Vote 144)		
Loans under <i>The Economic and Co-operative Development Act</i> (RD01) - <i>To Be Voted</i>	5,600	5,650
Information Services Corporation of Saskatchewan (Vote 159)		
Loans (SL01) - <i>Statutory</i>	---	20,000
Saskatchewan Opportunities Corporation (Vote 154)		
Loans (SO01) - <i>Statutory</i>	26,700	26,800
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - <i>Statutory</i>	475,100	100,000
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - <i>Statutory</i>	146,400	165,000

Lending and Investing Activities - Continued

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - <i>Statutory</i>	4,800	4,600
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - <i>Statutory</i>	70,200	58,200

Debt Redemption, Sinking Fund and Interest Payments

(in thousands of dollars)

	Estimated 2007-08	Estimated 2006-07
Debt Redemption (Vote 175)		
Provides for payments associated with the Province's debt incurred for Government and Crown corporation purposes. Debt redemption payments associated with debt incurred for Crown corporation purposes are reimbursed by the respective Crown corporation.		
	2007-08	2006-07
Crown Enterprise Share - <i>Statutory</i>	453,162	203,885
Government Share - <i>Statutory</i>	419,016	1,078,988
	<u>872,178</u>	<u>1,282,873</u>
Sinking Fund Payments - Government Share (Vote 176)		
Provides payments to provincial sinking funds associated with certain debt incurred for Government and Crown corporation purposes. Sinking fund payments associated with debt incurred for Crown corporations are reimbursed by the respective Crown corporation.		
	2007-08	2006-07
Sinking Fund Payments - <i>Statutory</i>	119,594	94,000
Less: Reimbursement from Enterprises.....	51,605	32,180
	<u>67,989</u>	<u>61,820</u>
Interest on Gross Debt - Crown Enterprise Share (Vote 177)		
Provides for interest costs on the Province's debt incurred for Crown corporation purposes and the reimbursement of those interest costs by the respective Crown corporation.		
	2007-08	2006-07
Interest on Gross Debt - Crown Enterprise Share - <i>Statutory</i>	280,408	275,597
Less: Reimbursement from Enterprises.....	280,408	275,597
	<u>---</u>	<u>---</u>



SASKATCHEWAN

Supplementary Information

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FTE Staff Complement

	Estimated 2007-08	Estimated 2006-07	Change
Government Departments			
Advanced Education and Employment.....	464.5	452.0	12.5
Agriculture and Food.....	398.5	408.0	(9.5)
Community Resources.....	1,985.5	1,935.5	50.0
Corrections and Public Safety.....	1,729.5	1,690.7	38.8
Culture, Youth and Recreation.....	87.5	86.5	1.0
Environment.....	1,082.4	1,079.0	3.4
Executive Council.....	85.0	85.0	---
Finance.....	363.0	363.0	---
First Nations and Métis Relations.....	44.0	40.5	3.5
Forestry Secretariat.....	5.0	---	5.0
Government Relations.....	168.0	166.7	1.3
Health.....	681.2	684.2	(3.0)
Highways and Transportation.....	1,480.1	1,430.1	50.0
Industry and Resources.....	330.9	330.9	---
Information Technology Office.....	219.9	217.9	2.0
Justice.....	950.1	915.4	34.7
Labour.....	179.3	178.3	1.0
Learning.....	317.4	309.4	8.0
Northern Affairs.....	45.0	43.0	2.0
Property Management.....	834.5	828.5	6.0
Public Service Commission.....	141.8	135.4	6.4
Regional Economic and Co-operative Development.....	56.9	55.9	1.0
FTEs for Government Departments	11,650.0	11,435.9	214.1
Revolving Funds			
Commercial Revolving Fund.....	221.5	221.5	---
Correctional Facilities Industries Revolving Fund.....	4.0	4.0	---
Technology Supported Learning Revolving Fund.....	25.1	27.1	(2.0)
Livestock Services Revolving Fund.....	48.0	48.0	---
Pastures Revolving Fund.....	76.1	76.1	---
Public Employees' Benefits Agency Revolving Fund.....	103.4	100.0	3.4
Queen's Printer Revolving Fund.....	9.0	9.0	---
FTEs for Revolving Funds	487.1	485.7	1.4
Fish and Wildlife Development Fund.....	16.9	17.9	(1.0)
FTEs	12,154.0	11,939.5	214.5

FTE (Full-Time Equivalent) is a measure of staff utilization for executive government organizations that are subject to *The Public Service Act*.

¹ For 2007-08, the Department will provide services previously provided by the Resource Protection and Development Revolving Fund. As a result 22.2 FTEs are reallocated to the Department.

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Restatement Schedule

2006-07 Appropriation and FTE Restatement

Restatement - Appropriation

Each year there may be some form of government reorganization. These reorganizations may include:

- creation of new departments or disestablishment of existing departments;
- transfer of a program or function from one department to another; and,
- transfer of some program area or function (subvote or allocation) from one area of a department to another area.

To improve comparability, a restatement of the prior year's Estimate is presented. A restatement ensures that the prior year's funding associate with an activity or program is placed in the same department or subvote that will be performing that function in the current year.

The "Restatement Schedule" indicates the functions that were transferred into or out of a particular subvote in order to arrive at the 2006-07 "Restated Estimate" for the subvote as it appears in the 2007-08 Estimates.

Occasionally, departments may transfer functions within a subvote from one allocation to another. In these instances, the affected allocations are restated and, if significant, an explanatory note is provided within the restatement schedule.

Restatement - FTE

Changes to *The Financial Administration Act, 1993* allow departments to provide services to other departments on a cost-recovery basis. Staff utilization (FTEs) required to provide the service is shown in the department providing the service. The restatement of FTEs for this purpose is shown in the restatement schedule by department. No appropriation transfer is required because departments will continue to be responsible for the cost of the services.

Restatement Schedule
2006-07 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Executive Branch of Government		
Advanced Education and Employment		
Vote 37		
Central Management and Services (AE01)		
2006-07 Main Estimate.....	16,574	89.3
Transferred from:		
Immigration (AE06).....	255	2.0
<i>Immigration services was transferred from the Department of Government Relations in 2006-07. The transfer to the allocation "Central Services" reflects centralization of information management and communications services which were not allocated at the time of the transfer.</i>		
2006-07 Restated Estimate	16,829	91.3
Post-Secondary Education (AE02)		
2006-07 Main Estimate.....	435,978	28.0
Transferred from:		
Training Programs (AE05) - Interprovincial Agreements.....	1,280	---
<i>The transfer reflects the reallocation of responsibility for administration of the interprovincial agreements that provide for educational training spaces in other jurisdictions.</i>		
2006-07 Restated Estimate	437,258	28.0
Immigration (AE06)		
2006-07 Main Estimate.....	6,314	52.5
Transferred to:		
Central Management and Services (AE01) - Central Services.....	(255)	(2.0)
2006-07 Restated Estimate	6,059	50.5
Training Programs (AE05)		
2006-07 Main Estimate.....	35,447	17.7
Transferred to:		
Post-Secondary Education (AE02) - Interprovincial Agreements.....	(1,280)	---
2006-07 Restated Estimate	34,167	17.7
Career and Employment Services (AE04)		
2006-07 Main Estimate.....	29,155	200.0
Transferred from: Culture, Youth and Recreation (Vote 27)		
Policy and Youth (CY05) - Youth Employment.....	2,419	---
<i>The transfer reflects the consolidation of youth employment programs under Advanced Education and Employment.</i>		
2006-07 Restated Estimate	31,574	200.0

Restatement Schedule

2006-07 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Community Resources		
Vote 36		
Central Management and Services (CR01)		
2006-07 Main Estimate.....	28,183	105.5
Transferred from:		
Supporting Families and Building Economic Independence (CR05)		
- Program Delivery.....	2,129	---
- Income Support - Call Centres.....	4,349	21.0
Housing (CR12) - Housing Operations.....	427	2.0
<i>The transfer to the allocation "Central Services" reflects the centralization of information technology services in the Department.</i>		
2006-07 Restated Estimate	<u>35,088</u>	<u>128.5</u>
Employment Support and Income Assistance (CR03)		
Within this subvote the allocation Shelter Supplements is shown as Rental Housing Supplements in 2007-08.		
Supporting Families and Building Economic Independence (CR05)		
2006-07 Main Estimate.....	65,212	1,061.6
Transferred to:		
Central Management and Services (CR01) - Central Services.....	(6,478)	(21.0)
2006-07 Restated Estimate	<u>58,734</u>	<u>1,040.6</u>
Housing (CR12)		
2006-07 Main Estimate.....	31,285	151.5
Transferred to:		
Central Management and Services (CR01) - Central Services.....	(427)	(2.0)
2006-07 Restated Estimate	<u>30,858</u>	<u>149.5</u>
Culture, Youth and Recreation		
Vote 27		
Policy and Youth (CY05)		
2006-07 Main Estimate.....	3,286	9.0
Transferred to: Advanced Education and Employment (Vote 37)		
Career and Employment Services (AE04) - Youth Employment.....	(2,419)	---
2006-07 Restated Estimate	<u>867</u>	<u>9.0</u>
Environment		
Vote 26		
Central Management and Services (ER01)		
2006-07 Main Estimate.....	18,764	150.9
Transferred to: Information Technology Office (Vote 74)		
Interdepartmental Services (IT04).....	---	(19.0)
2006-07 Restated Estimate	<u>18,764</u>	<u>131.9</u>

Restatement Schedule
2006-07 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Forest Services (ER09)		
2006-07 Main Estimate.....	14,382	83.0
Transferred from:		
Planning and Risk Analysis (ER14) - Planning and Evaluation.....	1,410	17.0
<i>The transfer to the allocation "Geomatics" reflects the forestry section as the primary user of geomatics services in the Department.</i>		
Transferred to: Forestry Secretariat (Vote 79)		
Forestry Secretariat (FR01).....	(1,350)	---
2006-07 Restated Estimate	<u><u>14,442</u></u>	<u><u>100.0</u></u>
Fire Management and Forest Protection (ER10)		
2006-07 Main Estimate.....	93,716	360.9
Transferred from:		
Compliance and Field Services (ER08) - Compliance and Enforcement.....	---	22.2
<i>The Resource Protection and Development Revolving Fund which is disestablished in 2007-08 operated a radio communications network. The transfer to the allocation "Forest Fire Operations" reflects the primary use for radio communications dedicated to forest fire activity.</i>		
2006-07 Restated Estimate	<u><u>93,716</u></u>	<u><u>383.1</u></u>
Resource Stewardship (ER15)		
In addition to the reorganization of programs outlined below, this subvote is shown as Land in 2007-08.		
2006-07 Main Estimate.....	7,985	86.5
Transferred to:		
Fish, Wildlife and Biodiversity (ER07) - Fish and Wildlife Program.....	(5,446)	(48.0)
2006-07 Restated Estimate	<u><u>2,539</u></u>	<u><u>38.5</u></u>
Compliance and Field Services (ER08)		
2006-07 Main Estimate.....	15,253	201.8
Transferred to:		
Fire Management and Forest Protection (ER10) - Forest Fire Operations.....	---	(22.2)
2006-07 Restated Estimate	<u><u>15,253</u></u>	<u><u>179.6</u></u>
Planning and Risk Analysis (ER14)		
In addition to the reorganization of programs outlined below, this subvote is shown as Corporate Policy and Planning in 2007-08.		
2006-07 Main Estimate.....	7,768	72.0
Transferred to:		
Forest Services (ER09) - Geomatics.....	(1,410)	(17.0)
2006-07 Restated Estimate	<u><u>6,358</u></u>	<u><u>55.0</u></u>

Restatement Schedule

2006-07 Appropriation and FTE Restatement

(in thousands of dollars)

	<u>Appropriation</u>	<u>FTE</u>
Fish and Wildlife Development Fund (ER07)		
In addition to the reorganization of programs outlined below, this subvote is shown as Fish, Wildlife and Biodiversity in 2007-08.		
Within this subvote the allocations Fish Development and Wildlife Development are amalgamated and shown as Fish and Wildlife Development Fund in 2007-08.		
2006-07 Main Estimate.....	3,372	17.9
Transferred from:		
Resource Stewardship (ER15)	5,446	48.0
<i>The transfer to the allocation "Fish and Wildlife Program" reflects the consolidation of activities to manage fish and wildlife population and diversity with securing ecologically important fish and wildlife habitat.</i>		
2006-07 Restated Estimate	<u>8,818</u>	<u>65.9</u>

Finance

Vote 18

Revenue (FI05)

Within this subvote the allocation Driver Licence Photo Identification Program is shown as Driver Licence and Registration Administration in 2007-08.

First Nations and Métis Relations

Vote 25

Policy Coordination and Support for Aboriginal Organizations (FN02)

Within this subvote a portion (\$1,500K) of the allocation Support for Aboriginal Organizations and Issues is segregated and shown as First Nations and Métis Business Development Program in 2007-08.

Health

Vote 32

Medical Services and Medical Education Programs (HE06)

Within this subvote the allocation Program Support is shown as Medical Services Program Support in 2007-08.

Drug Plan and Extended Benefits (HE08)

Within this subvote the allocation Program Support is shown as Benefit Plans Program Support in 2007-08.

Provincial Laboratory Infrastructure Project (HE05)

This subvote is shown as Provincial Infrastructure Projects in 2007-08.

Restatement Schedule
2006-07 Appropriation and FTE Restatement
(in thousands of dollars)

	<u>Appropriation</u>	<u>FTE</u>
Highways and Transportation		
Vote 16		
Preservation of Transportation System (HI04)		
2006-07 Main Estimate.....	97,739	594.3
Transferred to:		
Strategic Municipal Roads (HI15) - Strategic Partnership Program - Road Management.....	(4,500)	---
2006-07 Restated Estimate	<u><u>93,239</u></u>	<u><u>594.3</u></u>
New Subvote (HI15)		
Strategic Municipal Roads		
2006-07 Main Estimate.....	---	---
Transferred from:		
Preservation of Transportation System (HI04) - Strategic Partnership Program - Road Management.....	4,500	---
<i>The transfer to the allocation "Strategic Partnership Program - Road Management" consolidates municipal programming.</i>		
2006-07 Restated Estimate	<u><u>4,500</u></u>	<u><u>---</u></u>
Information Technology Office		
Vote 74		
Interdepartmental Services (IT04)		
2006-07 Main Estimate.....	---	150.9
Transferred from:		
Environment (Vote 26)		
Central Management and Services (ER01) - Central Services.....	---	19.0
Justice (Vote 3)		
Central Management and Services (JU01) - Central Services.....	---	14.0
<i>The departments entered into service agreements with the Information Technology Office and budgeted for information technology services provided for under the agreement. The FTEs previously accounted for by client departments are transferred to recognize the Information Technology Office as the information technology service provider.</i>		
2006-07 Restated Estimate	<u><u>---</u></u>	<u><u>183.9</u></u>
Justice		
Vote 3		
Central Management and Services (JU01)		
2006-07 Main Estimate.....	24,236	83.2
Transferred to: Information Technology Office (Vote 74)		
Interdepartmental Services (IT04).....	---	(14.0)
2006-07 Restated Estimate	<u><u>24,236</u></u>	<u><u>69.2</u></u>
Community Justice (JU05)		
Within this subvote the allocation Police Complaints Investigator is shown as Public Complaints Commission in 2007-08.		

Restatement Schedule

2006-07 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Northern Affairs		
Vote 75		
Central Management and Services (NA01)		
2006-07 Main Estimate.....	1,384	13.0
Transferred from:		
Resource and Economic Development (NA04) - Regional Development and Program Services.....	305	3.0
<i>The transfer reflects the reallocation of communications services for the department</i>		
2006-07 Restated Estimate	<u>1,689</u>	<u>16.0</u>
Resource and Economic Development (NA04)		
This subvote is shown as Regional Operations and Financial Programs in 2007-08.		
In addition to the reorganization of programs outlined below, the allocation Regional Development and Program Services is shown as Regional and Program Services in 2007-08.		
2006-07 Main Estimate.....	3,707	26.0
Transferred to:		
Central Management and Services (NA01) - Financial and Central Services.....	(305)	(3.0)
Policy, Planning and Research (NA03) - Regional Planning and Sector Development.....	(257)	(3.0)
Northern Mines Monitoring Secretariat (NA06)		
- Northern Mines Monitoring and Community Liaison.....	(128)	(5.0)
- Northern Saskatchewan Environmental Quality Committee.....	(274)	- - -
Transferred from:		
Northern Strategy (NA03) - Northern Development Agreement.....	300	- - -
<i>The transfer reflects the consolidation of activity that supports the delivery of investments to encourage employment and business development in the North.</i>		
2006-07 Restated Estimate	<u>3,043</u>	<u>15.0</u>
Northern Strategy (NA03)		
This subvote is shown as Policy, Planning and Research in 2007-08.		
In addition to the reorganization of programs outlined below, the allocation Planning, Policy and Program Evaluation is shown as Corporate Policy and Planning in 2007-08.		
2006-07 Main Estimate.....	618	4.0
Transferred to:		
Regional Operations and Financial Programs (NA04) - Northern Development Agreement.....	(300)	- - -
Transferred from:		
Resource and Economic Development (NA04)		
- Resource and Industry Development.....	257	3.0
<i>The transfer to the allocation "Regional Planning and Sector Development" reflects the consolidation of resource and industry strategy development, policy development and regional economic planning activity to encourage business, employment and sector development in the North.</i>		
2006-07 Restated Estimate	<u>575</u>	<u>7.0</u>

Restatement Schedule

2006-07 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
New Subvote (NA06)		
Northern Mines Monitoring Secretariat		
2006-07 Main Estimate.....	---	---
Transferred from:		
Resource and Economic Development (NA04)		
- Resource and Industry Development		
to Northern Mines Monitoring and Community Liaison.....	128	3.0
to Northern Saskatchewan Environmental Quality Committee.....	74	---
- Regional Development and Program Services		
to Environmental Quality Committee.....	200	2.0
<i>The transfer segregates activity dedicated to support development of the northern mineral sector and foster benefits for Northerners from the mining industry.</i>		
2006-07 Restated Estimate	<u><u>402</u></u>	<u><u>5.0</u></u>

Property Management

Vote 13

Accommodation Services (PM02)

Within this subvote the allocations Operation and Maintenance of Owned Property and Operation and Maintenance of Leased Property are amalgamated and shown as Operation and Maintenance of Property in 2007-08. In addition the allocation Energy Performance Investments is shown as Environmental Sustainability Investments in 2007-08.

Project Management (PM03)

Within this subvote the allocation Provincial Health Laboratory is shown as Saskatchewan Disease Control Lab in 2007-08.

Forestry Secretariat

Vote 79

Pursuant to *The Government Organization Act*, the Forestry Secretariat is established. Activities of the Secretariat were included in the Department of Environment and Crown Investments Corporation.

New Subvote (FR01)

Forestry Secretariat

2006-07 Main Estimate.....	---	---
Transferred from: Environment (Vote 26)		
Forest Services (ER09) - Forestry Secretariat.....	1,350	---
2006-07 Restated Estimate	<u><u>1,350</u></u>	<u><u>---</u></u>

Treasury Board Government Organizations

These Treasury Board Organizations operate under legislative authority and have significant financial transactions with the General Revenue Fund (GRF). These organizations have their budget reviewed directly or indirectly by Treasury Board. Typically these organizations either receive grant funding from the GRF or provide a dividend directly to the GRF.

Agricultural Credit Corporation of Saskatchewan (ACS)

ACS was established pursuant to the provisions of *The Agricultural Credit Corporation Act* which came into force on January 1, 1984. ACS manages a food industry development division and manages the wind down of the corporation's agricultural loan portfolio, agri-food investment portfolio, and loan guarantee program.

Municipal Financing Corporation of Saskatchewan (MFC)

MFC was established in 1969 and continues under *The Municipal Financing Corporation Act*. MFC assists in making capital funds available for the financing of essential local improvements, schools, hospitals and other construction projects in cities, towns, villages and rural areas throughout the province. MFC may borrow directly from private lending institutions or through the Department of Finance. The funds borrowed are used to purchase all or a portion of the approved debentures sold each year by Saskatchewan local governments.

Regional Colleges

Eight regional colleges, operating under the authority of *The Regional Colleges Act*, provide educational services and programs in over 40 locations throughout the Province. Through partnerships with universities and technical institutes such as SIAST, regional colleges deliver credit programs in response to the needs of rural and northern Saskatchewan. Regional colleges also offer literacy and basic education, industry credit and non-credit programs based on local needs and provide a broad array of counseling and assessment services geared to assisting individuals with career planning.

Regional Health Authorities (RHAs)

The Regional Health Services Act was proclaimed on August 1, 2002. Health services in Saskatchewan are delivered by 12 regional health authorities. Major services of responsibility include:

- Hospitals;
- Health centres, wellness centres, and social centres;
- Emergency response services, including first responders, ambulance;
- Supportive Care, such as long-term care, day programs, respite, palliative care and programs for patients with multiple disabilities;
- Home care;

- Community health services, such as public health nursing, public health inspection, dental health, vaccinations, and speech pathology;
- Mental health services; and,
- Rehabilitation services.

Saskatchewan Communications Network (SCN)

SCN is governed by *The Communications Network Corporation Act*. SCN operates in three key areas - broadcast television, e-learning and technology services. The Corporation's public broadcast network provides quality commercial-free educational, children's and cultural programming and is Saskatchewan's Canadian Radio-television and Telecommunications Commission (CRTC) licensed educational broadcast television network. SCN broadcast network is delivered to the public throughout the province on cable, satellite and digital cable systems. The e-learning division operates distance learning networks on behalf of the Department of Learning and the Department of Advanced Education and Employment that link the Province's universities, SIAST, regional colleges, high schools and government departments using a variety of technologies including video over satellite, media streaming and web-based learning systems. The technology services division provides a variety of services including high-speed internet via satellite to rural and northern communities as part of the Province's CommunityNet initiative, and distribution services for the broadcast of the proceedings of the Saskatchewan Legislative Assembly.

Saskatchewan Crop Insurance Corporation (SCIC)

SCIC operates under the authority of *The Crop Insurance Act* and *The Farm Financial Stability Act*. The Corporation administers insurance programs which protect crop and livestock producers from production failures due to natural hazards. The Corporation also delivers the Waterfowl Damage Compensation Program and the Big Game Damage Compensation Program.

Saskatchewan Gaming Corporation (SGC)

SGC was established under *The Saskatchewan Gaming Corporation Act, 1994* to operate Casino Regina and Casino Moose Jaw under a framework agreement that provides for sharing of net profits between the General Revenue Fund, First Nations Trust and the Community Initiatives Fund.

Saskatchewan Health Information Network (SHIN)

SHIN was established by Order-in-Council pursuant to the provisions of *The Crown Corporations Act, 1993*. SHIN's mandate is to implement, own, operate and manage the provincial health information network and deliver information technology solutions in a timely, effective manner reflecting the priorities of the health system. The information network is connecting front-line care providers and delivery organizations across the province, providing them with timely and secure access to the information they need in continuing to improve health care services for the people of the province.

Saskatchewan Housing Corporation (SHC)

SHC operates under the authority of *The Saskatchewan Housing Corporation Act*. The Corporation provides suitable and affordable housing for moderate to low-income seniors, and for families and individuals with an identified need. SHC also improves access to other housing programs and services that enable its clients to achieve or maintain independence.

SHC funds and administers approximately 30,000 housing units in over 300 communities through local housing authorities and non-profit organizations. SHC receives funding from the GRF, Canada Mortgage and Housing Corporation and municipalities.

Saskatchewan Institute of Applied Science and Technology (SIAST)

SIAST operates under the authority of *The Saskatchewan Institute of Applied Science and Technology Act*. SIAST provides post-secondary technical education and skills training through its four urban campuses in Regina, Saskatoon, Moose Jaw and Prince Albert and a Virtual Campus to help meet the needs of students and employers. SIAST's enrollment is over 13,300 full load equivalent students.

SIAST offers 190 certificate, diploma and apprenticeship programs through six divisions: Business and Entrepreneurial Studies; Community Services; Industrial Training; Nursing; Science and Health; and Technology. In addition, SIAST offers basic skill development programs in Adult Basic Education; Basic Literacy; English as a Second Language; General Educational Development (GED) Testing and Preparation; High School Completion; and Life Skills.

Saskatchewan Liquor and Gaming Authority (SLGA)

SLGA is governed by *The Alcohol and Gaming Regulation Act, 1997*. SLGA is responsible for the distribution, control, and regulation of liquor and gaming across the province.

SLGA warehouses and distributes wine, spirits and domestic and imported beer to SLGA stores and franchises for sale to the public and permittees. Most mainstream beer is distributed by Brewer's Distribution Ltd. to retail liquor stores, some franchises and commercial permittees.

SLGA owns and operates all video lottery terminals and owns and manages the slot machines at all Saskatchewan Indian Gaming Authority casinos. SLGA also licenses and regulates most forms of gaming and charitable gaming including bingo, raffles, casinos, breakopen tickets, Texas Hold'em poker, monte carlo events, and horse racing.

Saskatchewan Watershed Authority (SWA)

SWA, established under *The Saskatchewan Watershed Authority Act, 2005* as part of the government's Long Term Safe Drinking Water Strategy, has a mandate to manage water supplies and protect source water quality. SWA is the lead agency for integrated water management in Saskatchewan, with general authority over matters related to the sustainability of aquatic ecosystems and their related land resources.

Revolving Funds

Each revolving fund is established by statute and is used to account for specific government operations which recover all or a portion of the associated costs from the fund's users. The revenue generated by each fund is used to finance its operations which in turn, generate further revenue, hence the term "revolving". Accordingly, revolving funds are net-budgeted in the Estimates.

Commercial Revolving Fund - Environment

The Commercial Revolving Fund is the financing mechanism used to collect and disburse funds for the operation of the Province's provincial parks, campgrounds and recreation sites. Authority to operate the Fund is found in *The Natural Resources Act*. The Fund collects revenues from camping fees, entry gate fees, cottage lot rentals, commercial lease fees and other miscellaneous revenues for activities taking place in the parks. This revenue is used to operate the parks.

Correctional Facilities Industries Revolving Fund - Corrections and Public Safety

The Correctional Facilities Industries Revolving Fund is established under the authority of *The Correctional Services Act*. The Fund is operated as a commercial enterprise providing inmates with opportunities to develop practical and marketable work skills. Revenue generated is retained by the Fund and serves to offset the cost of the program.

Technology Supported Learning Revolving Fund - Learning

The Technology Supported Learning Revolving Fund is created and governed by *The Education Act, 1995*. It provides accredited high school distance learning courses throughout the Province. It recovers its costs through registration, tuition and the sale of course materials.

Livestock Services Revolving Fund - Agriculture and Food

The Livestock Services Revolving Fund is governed by *The Department of Agriculture, Food and Rural Revitalization Act*. The Fund operates the livestock inspection program and provides brand registration and dealer licensing. It also collects fees on behalf of the Cattle Marketing Deductions Fund and the Horned Cattle Purchases Fund.

Pastures Revolving Fund - Agriculture and Food

The Pastures Act provides authority to operate the Pastures Revolving Fund. The Fund operates the Saskatchewan Pastures Program. Revenues are derived from fees charged for grazing livestock on community pastures and other related services.

Public Employees' Benefits Agency Revolving Fund - Finance

The Public Employees' Benefits Agency Revolving Fund is established under the authority of *The Financial Administration Act, 1993*. The Fund provides services to public sector pension and benefit plans and to plan members. The costs incurred by the Fund for providing services are allocated to, and reimbursed primarily by, various pension and benefit plans.

Queen's Printer Revolving Fund - Justice

The Queen's Printer Revolving Fund is established under the authority of *The Queen's Printer Act*. The Fund publishes and distributes legislation, regulations and other Government publications as the official printer of Government information. Revenue earned is retained by the Fund to cover associated expenses.

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Glossary of Terms

Accumulated Deficit

The excess of expense over revenue measured from the beginning of incorporation. It is the difference between the recorded assets and liabilities.

Amortization

Amortization of capital assets has also been referred to as depreciation expense.

Amortization is recognizing the financial impact of a transaction or event over multiple years. With respect to capital assets, the acquisition cost of the asset is not expensed in the year it is acquired but over the years it will provide service. The portion of the capital asset that is consumed in providing service is charged to expense and accordingly reduces (depreciates) the recorded value of the asset. For example, a highway costing \$4M to construct that will last 40 years would be amortized or depreciated at \$100,000 per year. The \$100,000 is what would be charged as an expense to the Statement of Operations.

Allocation

Component of a subvote. It represents a facet of the major program provided by the subvote such as a distinct client group or method of delivering the program. It may also be a component of a function or funding to a third party.

Appropriation

An amount that the Legislature has authorized to be paid from the GRF under an Act of the Legislative Assembly for a particular purpose. This purpose is outlined or defined in appropriation Acts and in the Estimates.

Appropriation Act

A supply bill when passed by the Legislative Assembly becomes an appropriation Act. An appropriation Act is the legal authorization to spend monies from the GRF for the purposes and time period identified by the Act and the Estimates.

Capital Assets

The property, infrastructure, equipment, vehicles, computer systems or other assets acquired that provide a long-term benefit to the public or the Government. Similar assets acquired below a certain dollar value (threshold) are not recorded as capital assets but fully expensed in the year of acquisition.

Capital Transfer

A grant provided to a third party such as a school board, regional health authority, university or municipality to acquire capital assets.

Debt

Borrowings, expressed in Canadian dollars, obtained by the Province through the issuance of debt instruments such as

promissory notes, debentures, or savings bonds. The debt amounts are net of sinking funds (monies set aside to help retire the debt). Debt does not include other liabilities such as accounts payable or pension obligations.

Debt is measured in a number of ways:

- **Government Purpose Debt** – Debt incurred by the General Revenue Fund (GRF) in order to fund government expenditures.
- **Crown Corporation Debt** – Debt incurred by the GRF for Crown corporation purposes.
- **Gross Debt** – Debt before the netting of sinking funds.
- **Guaranteed Debt** – The debt of others that the government has agreed to repay if they default.
- **Net Debt** – Not a true measure of debt but the amount by which the GRF's recorded liabilities exceed its financial assets (see definition of Net Debt).

Debt Servicing

Costs associated with servicing the debt of the GRF. The costs include interest, foreign exchange gains and losses, discounts, fees and commissions. Costs incurred for financing Crown corporation debt are reimbursed by the Crown corporation.

Deficit

The amount by which expense exceeds revenue for a fiscal year.

Department

An organizational unit of executive government created for the purpose of managing related programs. Smaller organizational units may be referred to as Secretariats or Offices.

Estimated

The annual amounts the Government budgets for expenditure, revenue, loans, advances, investments and debt.

Estimates

The document that is prepared and tabled with the Legislative Assembly pursuant to subsection 12(1) of *The Financial Administration Act, 1993*. This document that reflects the Government's detailed financial plan for the GRF is traditionally tabled with the Budget.

The Government may table additional spending Estimates while the Budget Estimates are being reviewed by The Legislative Assembly. These Estimates are referred to as **Further Estimates**.

The Government may also table additional Estimates after the passage of appropriation Acts that supplied funding as specified in the Budget Estimates and Further Estimates (if applicable). These additional Estimates would typically be tabled in a fall sitting of the Legislative Assembly and are

referred to as **Supplementary Estimates**. In Saskatchewan, the compilation of appropriations provided by special warrants is included in a Supplementary Estimates document.

Executive Branch of Government

The Executive Branch of Government includes those organizations of Government (departments, secretariats, offices) that report directly to a Member of Executive Council (Cabinet Minister). These organizations are created by legislation, many by *The Government Organization Act*.

For Estimates purposes, the grants to Crown corporations that have a separate vote are also categorized under the Executive Branch of Government as are monies to the judicial arm of government.

Expenditure

The cost of goods and services acquired in the fiscal year whether or not payment has been made, including capital acquisitions, interest on debt and transfer payments made or due. Expenditure is synonymous with expense except expenditures include capital acquisitions whereas expense reflects the amortization (depreciation) of capital.

Expense

The cost of goods and services acquired in the fiscal year whether or not payment has been made, including interest on debt and transfer payments made or due. Expense also includes the cost of amortizing (depreciating) capital assets.

Financing Activity

A term used in the Statement of Cash Flow. It refers to cash received through borrowings and deposits from Crown organizations and cash disbursed to retire debt and reduce deposits from Crown organizations.

Forecast

The amounts of expense, revenue, or debt the Government expects to realize and record in the fiscal year.

Full-Time Equivalent (FTE)

An FTE is the equivalent of one person working full-time for a year. Twelve people working one month each would also equal 1 FTE. The FTE measurement is applied to permanent, non-permanent, Order-in-Council and personal service contract appointments and accounts for overtime worked by unionized employees.

The measurement is only applied to the Executive Branch of Government covered by *The Public Service Act* and does not include Crown corporations, judges or staff of the Legislative Branch of Government.

Government Delivered Programs

Public services and functions that are performed by the Government, its employees and agents. It does not include transfer payments to Crown corporations and third parties that in turn use the funding to provide public services.

Infrastructure

Consists of permanent installations as a basis for operations and includes highways, roads, bridges, dam, and irrigation systems.

Investing Activity

The amount of money invested by the GRF during the fiscal year in items such as sinking funds, Crown corporations and agricultural land.

Legislative Branch of Government

For Estimates purposes, the Legislative Branch of Government includes the Legislative Assembly and the organization that supports it as well as those offices or organizations that report directly to the Legislative Assembly.

Lending Activity

The amount of money lent or advanced by the GRF during the fiscal year to a Crown corporation, public agency or other entity.

Liabilities

Amounts owed including debt, deposits held on behalf of others, accounts payable and accrued liabilities.

Net Debt

Net Debt and Accumulated Deficit are terms used by governments to indicate their financial positions. Both measures are calculated by netting assets against liabilities. However, Net Debt only includes financial assets whereas Accumulated Deficit also includes capital assets. Net Debt recognizes that a government's capital assets cannot be used or sold to reduce its liabilities.

Pensions and Benefits

Expenses incurred by Government as employer for public sector pension and benefit plans related to salary and compensation paid directly by the GRF. It also includes pensions and benefits paid by the GRF to the benefit of Saskatchewan teachers. Pension and Benefit costs of Crown corporations and agencies are reflected in those organizations' financial statements.

Recovery

Recovery of expenses incurred by a department in providing services to another organization. If the services are to another department it is an internal recovery. If the department is providing services to an organization outside

the GRF on a cost-recovery or commercial basis, the recovery of those expenses is an external recovery.

Revenue

The gross proceeds applicable to a fiscal year from taxes, fees, licences, transfer payments and sources other than borrowing.

Revolving Funds

Revolving funds, which are established by statute, are used to isolate certain items of related revenue and expense and are net-budgeted in the Estimates.

Revolving funds are used to account for specific government operations that recover all or a portion of the associated costs from the funds' users. Revenue generated by a revolving fund's activities is used to finance further operations that in turn generate further revenue, hence the term "revolving".

Salaries

Salaries and wages paid directly by the GRF to executive government employees, judges, MLAs and employees of the Legislative Assembly. Employees include permanent, non-permanent, Order-in-Council and personal service contract employees. Salaries and wages paid from a revolving fund or an entity funded by transfer payments are not displayed in the Estimates.

Sinking Fund

Sinking funds accumulate monies that are set aside to provide for the orderly retirement of a portion of the Province's debt.

Statutory

Expenses and disbursements from the GRF that have ongoing spending authority in legislation, *i.e.* statute. They do not require annual legislative authority by appropriation Acts. Examples of this type of transaction are debt servicing costs and loans to Crown corporations.

Subvote

Component of a vote. Usually the subvote represents a major program or function within the vote. The Legislative Assembly votes on the Estimates at the subvote level.

Supplier and Other Payments

Payments incurred for Government delivered programs excluding salary, pension and benefits, and debt servicing costs. These expenses include accommodation, travel, supplies, equipment, communication and allowance for bad debts.

Surplus

The amount by which revenue exceeds expense for a fiscal year.

Third Parties

A term used to describe organizations independent of the GRF that receive provincial funding (see Transfers for Public Service). Typically, third parties are performing a public service with the funding they receive. Examples of third parties are regional health authorities, school boards, universities and community-based organizations.

Transfers

Transfers are payments by the Government to an individual, organization, authority or other government for which no goods or services are directly received by Government and no repayment is expected in the future. Terms such as grants and entitlements are often used for transfers.

- **Transfers for Public Services** - Payments from the GRF to individuals, organizations, Crown corporations and local authorities such as school boards, regional health authorities and municipalities to provide a public service. These transfers may be in the form of a grant, conditional grant, a cost-shared arrangement or an entitlement under legislation.
- **Transfers to Individuals** - Payments from the GRF made directly or indirectly to individuals for which no public service is required of the recipient. These transfers provide the recipient with a financial benefit and are usually in the nature of an income support, subsidy or compensation payment. These transfers may be income-tested. Transfers to Government organizations and corporations which in turn provide a direct transfer or subsidy to their clients are classified as Transfers to Individuals.

Vote

A block of funding provided by statute or voted on by the Legislative Assembly in an appropriation Act that provides for the activities and purposes as outlined in the Estimates for a fiscal year.

The common practice in Saskatchewan's Estimates is for the operating and capital activities of a government department or organization to represent a unique Vote. Separate votes are provided to departments for loans and investments. On occasion a department may have more than one vote or more than one organization may be grouped into a single vote.

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